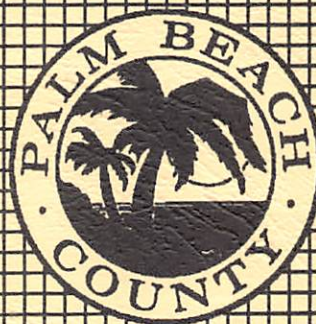


PBC FIN BB 1991/92

Palm Beach County
Budget in Brief

FISCAL YEAR 1991-1992



Board of County Commissioners

Budget in Brief

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BUDGET IN BRIEF 1991-92

PALM BEACH COUNTY COMMISSION

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CAROL A. ROBERTS, District 2

CAROL J. ELMQUIST, District 3

MARY McCARTY, District 4

CAROLE PHILLIPS, Vice-Chair, District 5

KEN L. FOSTER, District 6

MAUDE FORD LEE, District 7

JAN WINTERS, County Administrator

OFFICE OF FINANCIAL MANAGEMENT & BUDGET

DAVID D. WOOD, Director

STEVEN BORDELON, Budget Director

PALM BEACH COUNTY

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Office of Financial Management & Budget (in alphabetical order):

| | |
|------------------|---------------------------------------|
| Verdenia Baker | Budget Analyst |
| Steven Bordelon | Budget Director |
| Carlos Cerezo | Budget Analyst |
| Marilynn Clark | Accountant II / Network Administrator |
| Ann Conforti | Secretary |
| Lynn Hance | Senior Secretary |
| Gary Kapalka | Budget Analyst |
| Anita Martinetto | Fiscal Specialist |
| Michael Meredith | Sr. Budget Analyst |
| Liz Purvis | Budget Analyst |
| Margaret Russo | Administrative Secretary |
| Laura Toebe | Report Specialist |
| Richard Roberts | Assistant Director, OFMB |
| Rebecca Webb | Budget Analyst |
| John Wilson | Sr. Budget Analyst |
| Dave Wood | Director, OFMB |

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for developing the budget system and improvements to the network—most notably Ramiro Arcia and Craig Lessard.

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for their extraordinary effort in formulating the budget.

Herb Marlowe, P.H.D.

for his contributions to the budget development process.



PALM BEACH COUNTY

SECTION A

BUDGET MESSAGE

FISCAL YEAR 1991-92 BUDGET



Board of County Commissioners

Karen T. Marcus, Chair
Carole Phillips, Vice Chair
Carol A. Roberts
Carol J. Elmquist
Mary McCarty
Ken Foster
Maude Ford Lee

County Administrator

Jan Winters

Office of Financial
Management & Budget



December 2, 1991

The Honorable Karen T. Marcus, Chair
and Members of the Board of County Commissioners

Commissioners:

I am pleased to present for your review and consideration the Final 1991-92 Budget. The Budget Message is unusually detailed this year because individual department reviews were not scheduled for the July Budget Workshops.

The total budget is \$1.587 billion, a decrease of \$4.7 million, or .3%, from 1990-91. The net operating budget, which factors out capital, debt service, transfers, and internal service funds, is \$567.3 million, an increase of \$22.6 million, or 4.1%, from 1990-91. This increase is attributable to enterprise operations (Airports and Water Utilities), the Sheriff's Office and Fire/Rescue.

The 1991-92 Final Budget includes a property tax levy of \$298.9 million to fund county-wide operations, voted debt and dependent districts. This is \$20.9 million in additional property taxes over 1990-91, of which \$11.1 million is generated by new construction. The overall property valuation increased by approximately 8.5% for the 1991 tax roll, of which an estimated 3.8% is due to new construction.

The adopted aggregate millage rate of 5.4334 equates to \$8.636 million, or 3.15% above rolled-back taxes. The 1991-92 tax levy will result in a slight increase in taxes for existing property owners. Applying the adopted millage to the increased valuation of a "typical" single-family home assessed at \$125,000 with a \$25,000 homestead exemption, results in an increase in the 1991-92 County property tax as is shown in the following table.

| <u>County-wide</u> | <u>1990-91</u> | <u>1991-92</u> | <u>Increase (Decrease)</u> | |
|--------------------|----------------|----------------|--------------------------------|--------|
| Taxable Value | \$100,000 | \$104,700 | \$4,700 | 4.7% |
| Aggregate Millage | 5.5116 | 5.4334 | (.0782) | (1.4%) |
| Property Taxes | \$ 551.16 | \$ 568.88 | \$17.72 | 3.2% |

"An Equal Opportunity - Affirmative Action Employer"

BOX 1989 WEST PALM BEACH, FLORIDA 33402-1989

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The aggregate millage rate excludes county-wide voted debt but includes taxes levied for dependent districts. The aggregate millage rate, which is a benchmark used for calculating rolled-back taxes, is not actually billed to any taxpayer. A more relevant rate is the **county-wide** rate that every property owner pays. The adopted 1991-92 county-wide millage rate is 4.6440, a decline of .1874 mills, or 3.9%, from the 1990-91 county-wide rate.

The positions taken by the Budget Oversight Task Force were very supportive of our strategic budget process. The Task Force issued its Phase II Report on June 25, 1991.

During fiscal year 1989-90, I requested that the Office of Financial Management & Budget (OFMB) develop a five year forecast of revenue and expenditures. The projections indicated that approximately \$79 million in new property taxes would be necessary in FY 1991-92 to maintain current service levels.

Palm Beach County, like local governments throughout the country, is facing financial difficulties. The economic recession is evidenced locally by sharp drops in home sales, commercial development and tourism. Population growth rates have tapered off. Some of our major state and local revenues have experienced decreases over the past two years, adding to our fiscal stress. These budget pressures are exacerbated by increased costs associated with new facilities such as the courthouse, jail, offices, libraries, parks and fire stations.

In view of local economic conditions and the Board's October, 1990 resolution which set a goal of no net budget increase, our objective was to develop a strategy which achieved significant budget reductions while minimizing impact on services. The strategic budget process entailed the following steps:

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1. identifying and describing the major programs administered by Board controlled departments;
2. ranking each program in terms of funding priority based on the closeness of the program to the core mission of county government;
3. evaluating potential new and increased revenue sources;
4. identifying and researching numerous budget policy issues, including pay policy, cost reassignments, privatization options, capital project deferrals, organizational efficiency measures, and level of service reductions; and
5. fostering an inclusionary process through the use of surveys, regular meetings with department heads and the Board of County Commissioners and solicitation of employee suggestions for potential cost savings or efficiency improvements.

Our decision to begin the budget cycle much earlier than in previous years enabled Administration, OFMB, department heads and the Board of County Commissioners to follow a structured process in developing the 1991-92 spending plan.

Your initial Budget Workshop in January, 1991, produced the first working model of our Budget Strategy Matrix. The budget strategies were refined over the next four months. During this period, the Board met six times in workshop sessions.

The Board's Final Budget strategies resulted in a reduction in anticipated tax requirements by approximately \$79 million. The submitted budget is above roll-back due to the Board's decision to fund 30 additional Sheriff's deputies (\$1.5 million), to build up unrestricted fund balances to help phase- in operating costs of the jail scheduled to open in 1992 (\$10 million), and pay for a retroactive wage settlement with the firefighters' union (\$4.8 million).

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Size of Work Force

The final 1991-92 budget funds 7,886 positions, a net increase of 212 positions over the 1990-91 adopted work force of 7,674. The entire net increase is attributable to the 230 new positions approved for the Sheriff's Office. The number of employees under the Board of County Commissioners will decrease by 28 positions (net of 211 positions eliminated from the base budget, 45 added during the year and 138 new, supplemental positions). New positions recommended for Board departments are primarily associated with new facilities scheduled to open during FY 1991-92. Page C-34 of the Budget in Brief provides a summary of positions for each Board department and each constitutional officer.

During fiscal years 1986 through 1990, there was an increase of 1,013 positions, or an average of about 200 per year, in Board controlled departments. This trend was reversed in the 1990-91 budget year when the Board approved a net reduction of 39 positions in Board controlled departments.

The growth in the number of employees during the last half of the 1980s' is largely attributable to the tremendous increases in the County's population. The number of Board employees per 1,000 population now stands at 5.06, a reduction of 8.2% from 1989-90.

Revenues

Several major revenues continue to be affected by the economic downturn as shown in the table below.

| <u>REVENUE TYPE</u> | <u>FY 1989-90</u> | <u>FY 1990-91</u> | | <u>FY 1991-92</u> |
|-----------------------------------|-------------------|-------------------|------------------|-------------------|
| | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ESTIMATED</u> | <u>BUDGET</u> |
| Building Permits & Zoning Fees | \$ 9,910,498 | \$ 7,250,000 | \$ 5,047,550 | \$ 6,818,100 |
| State Grants & Shared Revenues | 26,146,428 | 23,837,792 | 23,055,349 | 23,651,252 |
| Gasoline Tax | 27,067,768 | 24,250,000 | 23,475,300 | 23,858,000 |
| Special Assess. & Impact Fees | 20,110,818 | 25,655,581 | 14,579,016 | 15,086,795 |

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For the revenues shown above the amount budgeted in 1991-92 is \$13.8 million less than the actual amount collected in 1989-90.

Revenue Enhancements

The budget strategy included increasing some existing non-ad valorem revenues as well as implementing new revenue sources. Listed below are the major revenue enhancements included in the 1991-92 budget.

| <u>DESCRIPTION</u> | <u>AMOUNT</u> <u>(000s)</u> |
|---|--------------------------------|
| Sale of County Property to Water Utilities Department | \$ 1,020 |
| Full Indirect Cost Allocation to Enterprise Funds | 790 |
| Increase Cable TV Franchise Fee from 4% to 5% | 325 |
| Imposition of Fire Inspection Fee | 300 |
| Increase Various User Fees for Parks & Recreation | 196 |
| Increase in Probation Supervision Fees | <u>70</u> |
| TOTAL REVENUE ENHANCEMENTS | \$ 2,701 <u>=====</u> |

Reductions in Current Year Spending

During January, 1991, a number of administrative measures were imposed as a means to generate savings to help fund next year's operations. The routine filling of vacant positions was suspended, excepting positions that affect public health or safety, involve revenue generation, or are considered essential in providing an adequate level of service. As of June, 1991, 182 positions were vacant and frozen.

Restrictions have also been placed on out-of-state travel and utilization of temporary employees. In addition, 60 days notice was given to employees scheduled for lay-off with August 1, 1991 the effective date of termination. This two month salary savings equals approximately \$275,000.

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Salary Policy

In view of our budget pressures, the Board has directed a one year freeze on employee salaries. By not funding the cost of living, merit (step) or longevity increases, the budget has been reduced by approximately \$12 million.

The Board also directed that the salary freeze apply to all County employees, including those under the jurisdiction of the constitutional officers. Accordingly, the Budget Office has deducted amounts identified as salary increases from the requests of the constitutional officers.

Unreserved Fund Balance

The 1991-92 budget includes a \$10 million reserve for Criminal Justice. This appropriation will be available in FY 1992-93 to fund increased costs associated with the new courts and jail. In effect, this appropriation would serve as a two year phase-in of large increases in operating cost associated with the new jail.

Agriculture (including Soil & Water Conservation)

The Agriculture Department received an 11% reduction from the amount budgeted in 1990-91. The final budget reduction includes elimination of four positions (\$103,200), reduction in grounds maintenance (\$14,400), deferral of building improvements (\$19,800) and cancellation of previously funded data processing equipment (\$25,000).

Airports

The final budget, including capital projects, for the Department of Airports is \$132.6 million. This is a decrease of \$11.7 million from the current year budget, primarily due to a decrease in capital project activities (including the Noise Abatement project) and lower debt service payments. The operating budget increased to \$58.8 million, which when

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factoring out reserves and transfers, results in a \$2.6 million increase, or approximately 12%, over the FY 1990-91 budget. Major increases include additional maintenance projects (\$1.1 million), increase in the County's indirect cost charge (\$394,400) and additional Sheriff charges for airport security (\$422,700). An increase of \$31,363 is recommended to fund two new positions: a Fixed Asset Inventory Specialist and an Airport Manager for the new North County Airport.

Community Services

This Department's final budget is \$45.4 million for 1991-92, a modest increase of 3.0% over the current year budget. The amount of funding provided by ad valorem taxes will increase slightly from \$3.8 million in 1990-91 to \$4.2 million in 1991-92.

The Board, in the program prioritization exercise, rated client services provided by this Department as one of the most basic or important services provided by the County.

Constitutional Officers

In accordance with the Board's direction, budget requests of the constitutional officers were reduced by removing salary increases.

Clerk of the Courts

The final funding level for the Clerk of the Court is \$20.653 million, a decrease of about \$530,390 from 1990-91. The Clerk intends to bill the Board of County Commissioners for 100% of salary and fringe benefit costs associated with the Clerk's branch offices; formerly 10% of these costs, or approximately \$230,000, was absorbed in the Clerk's separate fee budget.

Property Appraiser

A budget of \$10.467 million is approved for the Property Appraiser. This funding level is about \$305,000, or 2.8%, less than in 1990-91. Part of the reduction is due to the removal of funding for pay increases (\$158,100). This amount, which represents a 3% cost of living raise and longevity pay, has been removed from the Property Appraiser's request.

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Sheriff

The Sheriff's budget request for 1991-92 was \$124.575 million. This amount included \$4.830 million to fund a 3% cost of living raise and a 4.5% step increase for all department employees. Based on Board direction, these increases were eliminated. An additional adjustment directed by the Board was the addition of \$1.559 million to fund 30 additional Road Patrol Officers. The total final budget is \$123.0 million. This amount includes a base budget, after adjustments, of \$121.745 million plus \$639,500 for building and grounds rental and \$615,000 for the Trauma Unit.

A total of 230 new positions are included in the final 1991-92 budget, including the 30 new road patrol deputies that were not requested by the Sheriff. The remaining positions are necessary due to new and expanded facilities including the Administration Building, Main Jail, Belle Glade Facility and Stockade. The majority of the positions (184) are budgeted for either three or four months based on the projected construction timetables.

Supervisor of Elections

The final budget for the Supervisor of Elections is \$3.143 million, or 4.6% above the 1990-91 appropriation.

Tax Collector

The amount of commissions allocated by the Tax Collector to the Board of County Commissioners has been set at the same amount as was budgeted 1990-91, of \$12,600,000. It is anticipated that the Tax Collector will return \$10.386 million, or about 82% of his budget, to the County in the form of excess fees.

County Administrator

The final budget for the County Administrator is \$1.453 million, or 17.2% below the funding level approved for 1990-91. This reduction was achieved through the elimination of four positions (\$278,000) and decreasing operating expenses (\$112,400).

During FY 1991-92, my Office will continue coordinating a pilot program that seeks to improve productivity, quality and customer service. Under the direction of Dr. Herb Marlowe, four of our largest departments (Engineering & Public Works;

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Planning, Zoning & Building; Water Utilities; and Community Services) are engaged in an effort to improve departmental performance. Support staff for the organization effectiveness program are being provided by Administration (QIA), Employee Relations & Personnel (Employee Development) and OFMB (Budget).

County Attorney

The County Attorney's final budget is \$3.177 million, a decrease of 5.8% compared to the 1990-91 funding level. Two positions have been eliminated (\$64,106) and other operating costs have been reduced (\$131,323).

County Commission

The County Commission's 1991-92 budget totals \$1.563 million, a decrease of \$114,000, or 6.8%, from the current year funding level. This reduction was achieved by reducing travel costs, eliminating one-time equipment costs, and eliminating the Commission Reserve account.

County Library

The County Library's final budget of \$13.067 million, which includes grants, represents a 6.8% increase over the 1990-91 budget. A net of 14 positions will be added to the Department complement. Nine positions were eliminated (\$267,200) from the base budget and 23 positions were added to staff new branch libraries as follows: Greenacres (7 positions), Jupiter (6 positions), South Bay (4 positions) and Southwest County (6 positions).

Other budget reductions include deferral of the planned renovation of the Administrative Offices (\$140,000), reduction in data processing costs (\$64,800), deferral of building maintenance and leasehold improvements (\$74,100), delaying replacement of equipment (\$39,700) and other reductions in operating costs (\$174,800).

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Employee Relations & Personnel

This Department's final budget is \$2.246 million, a decrease of 19.4% from the 1990-91 funding level. A total of 7 positions were eliminated from the base budget, of which 5 positions were reserved for participants in the management trainee/intern program. The total reduction associated with deleted positions is \$253,400. With the hiring freeze in effect and the relatively small number of new positions proposed for 1991-92, it was also possible to reduce legal advertising by \$100,000. Further reductions in other operating accounts totaled more than \$150,000.

Engineering & Public Works

The Engineering & Public Works Department's budget of \$31.426 million represents a 6% decrease from the current year funding level. A total of 39 positions were eliminated from the Department complement.

Major reductions included elimination of 5 positions and related operating expenses from the Right-of-Way Acquisition program (\$172,700); elimination of 4 positions and related operating expenses as well as contractual services in the road and street maintenance program (\$299,300); elimination of 5 on-call positions and related expenses in the bridge maintenance program (\$128,600); elimination of one position and reduction in equipment rental and repairs for the pumping station (\$99,700); elimination of 6 positions and related operating expenses in Engineering Services (\$245,400); elimination of 4 positions and related expenses in Land Development (\$150,900); \$150,000 reduction in GIS contractual services; \$103,500 reduction in contract signal installation; reduction of \$83,300 in the funding for pavement marking materials and replacement equipment; reduction of \$70,400 in funding for signs and replacement equipment; elimination of one position and operating materials in the signalization program (\$150,000); and the discontinuation of funding the North Lake Worth Pumping Station (\$128,491).

An additional \$470,000 will be removed from the operating budget by the decision to charge-off the Traffic Division's costs associated with intersection design and construction to the capital budget. These costs have been previously absorbed in the operating budget.

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Environmental Resources Management

This Department's final budget for 1991-92 is \$7.006 million - an increase of \$725,800, or 11.6%, over the current year funding level. This increase is misleading because approximately \$800,000 represents unspent carryover funds being re-budgeted in two programs - vessel registration and petroleum storage tank clean-up. The amount of Ad Valorem tax support will decrease by almost 8% - from \$3.141 million in 1990-91 to \$2.896 million in 1990-91.

Budget strategies adopted for this Department include elimination of two positions and related operating expenses (\$64,800), re-programming unspent funds from consultant contracts (\$45,150), reduction in consultant services (\$36,750), reduction in various operating accounts (\$29,850), and reassigning costs (shoreline protection program to Beach Improvement Fund - (\$145,300); charging the State of Florida grant for two thirds of salaries and operating expenses associated with 2 positions in the wellfield protection program (\$77,000).

Equal Opportunity

This Department's final budget is \$1.042 million - an increase of 1.4% over the 1990-91 budget. A recent reorganization of the Office of Equal Opportunity will re-direct resources from the Commission on Status of Women and the Fair Housing program to the W/MBE program.

Facilities Planning Design & Construction

The final budget for this Department is \$2.738 million - a reduction of \$649,808, or 19.2%, from the 1990-91 funding level. This substantial reduction was achieved by eliminating a net of eight positions in the Architectural Division (\$296,000), one position in Property Management (\$39,300), and one position in the Judicial Center Program Management (\$20,600).

The large cuts in the Architectural Division reflect the decreased funding for General Government capital projects as well as a greater reliance on private firms for design services.

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The decision not to relocate to the Airport Centre enabled the Department to reduce anticipated rent costs by approximately \$253,000.

Financial Management & Budget

The final funding level for OFMB is \$2.834 million, a reduction of 4.5% from the 1990-91 budget. Two positions have been deleted from OFMB for a net savings of \$80,300. In addition, the contractual services account was reduced by \$180,000 and other operating costs were cut by more than \$28,000.

Fire/Rescue

The final 1991-92 budget for Fire/Rescue is \$60.028 million - an increase of \$7.738 million or 14.8%, over the current year budget. The Department has eliminated 9 positions from its base budget but will be adding 36 new positions to accommodate the opening of three new Fire Stations (\$1.360 million) and 18 new positions to compensate for the reduction in the firefighters' workweek from 52 hours to 48 hours (\$190,200).

General Services

The final budget is \$28.019 million, an increase of \$1.349 million, or 5.1%, over this year's budget. This increase is attributable to a new \$1.988 million reserve established for vehicle replacement and future building expansion.

The number of positions in General Services will be reduced from 437 in 1990-91 to 422 in 1991-92, a net reduction of 15 positions. Budget reduction measures included eliminating positions in various programs as follows: one position - Administrative Division (\$26,300), 13 positions and related operating costs - Facilities Management Division (\$551,800), 10 positions - Motor Pool (\$143,800) and 7 positions - Security Division (\$169,700).

A major budget reduction will be achieved by contracting out for various services that have previously been provided in-house. The General Services Department will be soliciting competitive bids on custodial services, paint and body work, and towing services. Privatizing these functions is expected to save the County \$808,600 but will result in displacing 90 employees.

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On October 1, 1991, the General Services Department will implement a replacement policy for motor pool vehicles and equipment. Under a revised rate structure, departments will be charged for all repairs and maintenance on fleet vehicles. A separate monthly charge will be assessed to set aside funds for the eventual replacement of the vehicle. A flat monthly rate was previously charged for each vehicle owned by the Motor Pool. This rate covered all operating and maintenance costs but was not adequate to provide for the eventual replacement of the vehicle. The new rate structure will result in a reallocation of costs among departments with some departments paying significantly higher costs for maintaining and repairing their vehicles. The shop labor rate will be increased to \$45 per hour.

Recommended supplemental increases will pay for 5 full-time and 3 part-time security guards for the new offices of the State Attorney/Public Defender and 8 new tradesmen to provide repair and maintenance services for various County facilities. The estimated fiscal impact of these 16 additional positions is about \$342,000.

Judicial

The Judicial Department's final budget of \$11.135 million reflects a 4.6% reduction from 1990-91. This reduction is attributable to a number of cost-saving measures initiated by the Chief Judge. Major strategies include implementation of a study group's recommendations regarding alternative methods for appointing attorneys in conflict cases (estimated savings - \$1.4 million); implementation of a computer-aided transcription process which will enable the County to administer the court reporting function as an in-house operation (estimated savings - \$546,000); and a reduction of the Wackenhut security contract (\$125,000).

The Judicial Department's budget includes 20 new positions; which includes 13 positions for a new program titled Pretrial Services, and 7 positions for expansion of existing programs. The total fiscal impact for 1991-92 will be approximately \$553,760.

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Mass Transportation

The final budget for CoTran is \$13.187 million, an increase of .4% over the current year funding level. The General Fund subsidy will be down slightly from \$5.690 million in 1990-91 to \$5.383 million in 1991-92. CoTran cut approximately \$152,000 from its various operating expenses during the budget development process.

Parks & Recreation

The final budget of \$18.56 million represents an increase of \$.46 million, or 2.6% over the 1990-91 funding level.

Approximately \$879,000 was cut from the Department's operating budget during the budget development phase. These reductions include \$351,600 for capitalizable costs that were previously funded in the operating budget, \$298,000 from elimination of 5 positions and related operating costs and \$229,400 from reductions in various operating accounts.

The Department also placed several ad valorem funded capital projects on hold. The delay of these projects will reduce 1991-92 tax requirements by approximately \$300,000.

Approved supplemental increases include 9 maintenance positions for new areas of John Prince Park, Okeeheelee Park and South County Regional Park (\$65,000); 2 positions to manage natural areas within the parks system (\$69,200); one position to assist in coordinating special events and volunteer programs (\$36,600); 3 positions to operate the Okeeheelee Nature Center (\$64,700); and 3 positions to operate the South County Civic Center (\$18,300). Amounts budgeted for each of these positions represent partial year funding.

Other major budget increases are attributable to increases in fees in solid waste fees (\$406,600) and motor pool rates (\$352,100).

Planning, Zoning & Building

The final budget for this Department is \$22.902 million, a decrease of 1.5% from 1990-91. The ad valorem funding approved for PZ&B is \$8.447 million, an increase from the \$8.286 million budgeted in the current year.

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Building permit fee revenue has fallen off dramatically forcing the lay-off of 32 Building Division employees. Other budget reduction measures include the elimination of 4 positions in Planning, one position in Zoning, one position in Contractor's Certification, and two positions in Administration (\$267,700); reduction in contractual services (\$124,700) and cuts in various operating accounts (\$209,800). In addition, reserves were reduced by \$242,000.

Public Affairs

The final budget for this Department is \$2.727 million, a decrease of \$156,328, or 8.4%, from the current year funding level. Budget reduction measures include elimination of certain publications (\$148,200) and reductions in various operating accounts (\$71,700).

The budget reflects the transfer of seven existing positions from Cable TV and eight existing positions from Purchasing/Graphics into the Public Affairs Department for consolidation purposes.

Public Safety

The Public Safety Department's final budget is \$17.386 million, a slight reduction (.3%) from the 1990-91 budget of \$17.441 million.

Four positions have been eliminated from the complement resulting in a cost-savings of \$88,000. One of the consequences of these cuts is the closing of the Consumer Affairs Office in the South County Courthouse. By deferring the replacement of equipment, \$170,000 was eliminated from the budget and another \$119,500 was cut from various operating accounts. Other budget reduction measures include eliminating the bad debt subsidy to providers of ambulance services (\$207,500) and freezing the contract rate for the Medical Examiner (\$31,800).

Five new positions are budtgeted as follows: one veterinarian position, two positions to monitor the Animal Shelter during evenings and respond to animal emergencies and two additional probation officers to assume the case load generated by court orders.

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Purchasing

The Purchasing Department's final budget is \$2.034 million. This funding level is 5.9% less than the current year budget. The elimination of three positions will result in a cost savings of about \$73,000. Other budget reduction measures, including cuts in office supplies, travel, overtime, contracted salaries, equipment replacement, etc., total \$148,700.

Risk Management

The 1990-91 budget for the Risk Management Department totals \$23.766 million, an increase of 12.2% over the current year.

Employee health costs are expected to increase by more than \$1.942 million and worker's compensations claims and insurance are projected to increase by \$1.234 million in 1991-92.

Budget reductions include the elimination of two positions (\$54,100), reduction in contractual services (\$33,600) and cuts in various operating and maintenance accounts (\$37,000).

Water Utilities

The Water Utilities Department's budget of \$107.514 million represents a 41% decrease from the current year funding level. A major reduction relates to the master capital improvement plan which was revised because of changes in economic conditions, development activity, and water consumption. A total of \$72.552 million was eliminated from the capital program and reserves. Another major budget reduction was achieved by eliminating 12 positions from the Department (\$366,900). Operating expenses are projected to increase by a net of 2% in 1991-92.

Non-Departmental Boards and Agencies

Funding levels for non-departmental boards and agencies decreased from \$22.435 million in 1990-91 to \$15.974 million in 1991-92, a reduction of 28.8%. This large drop is primarily attributable to the pay-out of the County's appropriation to the Kravis Center. County funding for the South Indian River Water Control District was cut (\$100,000), the amount budgeted for Affordable Housing is \$4,077,695, and the Palm Beach County Development Board will receive an additional \$100,000.

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Financially Assisted Agencies

The final budget includes funding of \$4,955,513 for Financial Assisted Agencies. This represents an increase of 16% over last year's funding level. The Community Services Department staff evaluated agencies using new guidelines approved by the BCC on June 25, 1991. Changes as directed by the BCC during the July Budget Workshop are incorporated in the budget.

Non-Departmental Operations

This category represents appropriations not assigned to a specific department. The funding level for Non-Departmental Operations is \$29.088 million, an increase of \$8.686 million or 42.5%, over the current budget. The entire amount of the increase is attributable to the \$10 million increase in the reserve for Criminal Justice. General Government expenses are also higher (electricity - \$543,000, solid waste fees - \$64,800, unemployment premiums - \$175,000) but these increases are more than offset by reductions in funding for automation (\$686,800), reserve for lapsed salaries (\$621,000) and school crossing guards (\$195,300).

Capital Projects

The 1991-92 Capital Improvement Program is budgeted at \$694.5 million. This amount consists of an anticipated carryover of \$473.7 million and \$220.8 million in new funding. Of the new funding, Ad Valorem Tax (\$23.9 million) and Gasoline Tax (\$20.1 million) represent the largest components. The Five Year Road Program and the Criminal Justice/Judicial Center Project account for approximately 58% of the total Capital Improvement Program.

Five Year Road Program

The Five Year Road Program budget for 1991-92 is \$49.2 million. This budget consists of \$21.4 in ad valorem taxes, \$15.6 million in Local Option Gas Taxes, \$10 million in Road Impact Fees, \$1.0 million in Sales Tax, and \$1.2 million in Interest Earnings and Developer Contributions.

The Board of County Commissioners tentatively approved the updated Five Year Road Program at the July 17th budget workshop. Final approval of the Program will take place in the first quarter of FY 1991-92. Major construction projects included in the 1991-92 budget are:

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- 18th Street from Florida's Turnpike to Powerline Road
- Center Street from Indiantown Road to State Road 811
- Haverhill Road from Roebuck Road to 45th Street
- Indiantown Road from Jupiter Farms Road to Florida's Turnpike
- Jog Road from Southern Boulevard to Belvedere Road
- Lake Ida Road from Hagen Ranch Road to El Clair Ranch Road
- Linton Boulevard from Jog Road to Military Trail
- Seminole Pratt Whitney Road from M Canal to Northlake Boulevard

The FY 1991-92 budget also includes \$169.1 million in previously approved projects still under construction.

Environmentally Sensitive Lands

Included in the budget is \$50 million for the acquisition of Environmentally Sensitive Lands. The County will be issuing \$50 million in General Obligation Bonds. These funds will be placed in a reserve account. When specific sites are selected these funds will be matched with State funds designated for acquisition of environmentally sensitive lands.

Other Capital Projects

The largest capital component of the Budget excluding Roads is the Criminal Justice/Judicial Center Projects. They represent \$183.3 of the \$476.2 million total. Other major capital components include Water Utilities (\$59.1 million), Parks & Recreation (\$37.8 million) Airports (\$32.5 million), Airport Centre Project (\$19.4 million), and Judicial Center Parking Garage (\$20.5 million). New funding totals \$119.7 million of which \$2.5 million is Ad Valorem Taxes. The balance of \$356.5 million, is financed by carryover funds from prior years. Impact Fees, Grants, Loan Proceeds, User Fees, Tourist Development Tax and Interest Earnings will provide the remaining revenue. Major projects included in the 1991-92 Final Budget include the following:

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| <u>DEPARTMENT</u> | <u>PROJECT DESCRIPTION</u> | <u>COST</u> <u>(mils.)</u> |
|----------------------------------|----------------------------------|-------------------------------|
| Community Services | County Home Improvements | \$ 1.6 |
| General Services | Telephone Systems | 1.4 |
| Public Safety | Sabal Palm Youth Facility | 3.5 |
| | Animal Shelter | 3.9 |
| Environmental Resources Mgmt. | Jupiter/Carlin Shore Protection | 2.6 |
| | Delray Beach Shore Protection | .9 |
| Parks & Recreation | South County Regional Park | 12.6 |
| | Morikami Park | 3.0 |
| | Okeeheelee Park | 2.1 |
| | South County Civic Center | 2.0 |
| | South Bay RV Campground | 1.9 |
| | District Park A - Western Comm. | 1.0 |
| County Library | Palm Beach Gardens Branch | 2.9 |
| | Central Library | 2.4 |
| | Okeechobee Boulevard Branch | 2.3 |
| | Southwest County Branch | 1.4 |
| | Wellington Branch | 1.2 |
| | West Atlantic Branch | 1.1 |
| | Greenacres Branch | 1.1 |
| Airports | Taxiway Improvements | 5.6 |
| | Noise Abatement Program | 2.8 |
| Mass Transportation | Transit Hub Study | 2.1 |
| Water Utilities | Southern Regional WWTP Expansion | 3.4 |
| | Water Treatment Plant 9 | 3.3 |
| | Special Assessment Program | 2.0 |
| | Water Treatment Plant 2 | 1.6 |
| General Government | North County Governmental Center | .9 |
| | Airport Centre Project | 15.3 |
| | Judicial Parking Garage | 15.7 |

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Conclusion

At the last Budget Workshop (May 8th), strategies accepted by the Board resulted in a budget \$8.005 million over roll back. The Final Budget now stands at \$8.636 million above roll back due to changes resulting from OFMB's review of department budget requests, the Property Appraisers' final property valuations and other revisions or adjustments.

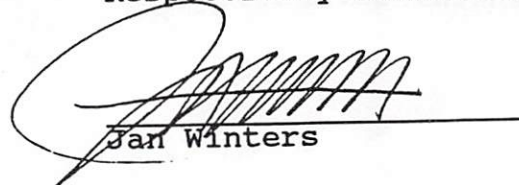
County staff, under your direction, has undertaken a rather innovative approach in developing the County budget. The commendable efforts of our department heads, program managers and other employees have greatly contributed to the success of our strategic budgeting process. I would also like to acknowledge Dr. Herb Marlowe, Bill Hoffman from my staff, and especially OFMB, for their tireless efforts in designing and facilitating the complex task of developing the budget. Finally, I would like to recognize the Board of County Commissioners for your commitment to the budget process. Your policy direction is reflected in the 1991-92 Budget.

We also made improvements in the appearance of the Budget Document. A larger size print was used in publishing the Document, the page format was re-designed to add borders, and charts and graphs were improved through the use of different software.

Techniques learned from this year's process will be refined as the County prepares for the upcoming budget cycle. The principles of early planning, program prioritization, and broad-based participation will continue to be the focus of future budget development processes.

A line item budget, showing budget detail by cost center, object of expenditure, and appropriation type, has been provided to the Clerk of the Circuit Court for the official record. Should you have any questions or require additional information please let me know.

Respectfully submitted,



Jan Winters

Attachment
JW/GSB/sb

SECTION B

INTRODUCTION



PALM BEACH COUNTY

INFORMATION ABOUT PALM BEACH COUNTY

History

Many years ago, when the area comprising Palm Beach County was part of Dade County, an election was held to determine whether the seat of county government should remain in Miami or be moved north. The people in the northern (Palm Beach) end of the county outvoted those in the southern (Miami) end, in favor of moving the county seat to Juno, at the upper end of Lake Worth. Later, when the population of Miami grew sufficient to offset the population of the Palm Beach area, permission was granted for the return of the county seat to Miami.

As legend has it, the relocation of the county seat from Juno back to Miami brought about a mild revolt on the part of our area's residents. On a dark and infamous night, some of our more enterprising citizens raided the new county courthouse in Miami and made a successful retrieval of the records. Unfortunately, as fate would have it, a court injunction caused a return of their "trophies of war."

Palm Beach County is 82 years old this year. When the first Palm Beach County Commission first met on July 6, 1909, the County had a population of approximately 5,500 and was about twice its present size (encompassing parts of what are now Broward and Okeechobee Counties and all of the present Martin County). West Palm Beach, dating from 1894, was the only incorporated municipality in the County.

Primarily a quiet agricultural community at its birth, with a small enclave of winter visitors on Palm Beach, the County experienced a major land boom in the 1920's, again after World War II, and the latest surge in growth which began in the early 1970's.

Our estimated current population is 928,200 with projections of 1.4 million by the year 2020.

Fertile land and a sunny climate, motivating forces for the continuation of agriculture and tourism as two of the County's economic mainstays throughout its 82-year history, have also stimulated the growth of the area's construction industry and influenced major technological firms to locate within our borders, further bolstering the County's population and its tax rolls.

Services Provided

The County provides a wide range of services including law enforcement, fire protection, conservation and resource management, public improvements, libraries, employment opportunity and development, health, welfare, parks and recreation facilities, planning and zoning, transportation and general administrative services.

Form of Government

Palm Beach County is a political subdivision of the State of Florida, governed by the State Constitution and general laws of the State of Florida.

The legislative and governing body of the County is the seven-member Board of County Commissioners. Each County Commissioner is elected on a district basis for a four-year term of office and each County Commissioner is a resident of the represented district. The Commission elects a chairperson who serves as presiding officer.

The Clerk of the Circuit Court is the clerk and chief financial officer for the Commission. As a result of a countywide general election of November 6, 1984, Palm Beach County became a Home Rule Charter County on January 1, 1985, operating under a County Manager form of government with separation of legislative and executive functions. The County Administrator is responsible for the operations of all departments of the County, except the elected Constitutional officers, joint State/County agencies and staff departments that report directly to the Commission.

Economic Trends

Palm Beach County is Florida's largest county in area, third in population and ninth in density. Growth has been the major influencing factor of the County in the last several years. Population has increased 150% since 1970 and the total non-exempt property valuation has increased 50% in the last five years.

Tourism and agriculture, together with the related service industries, are the leading sources of income for the County's residents. The County government is making a concentrated and continued effort to increase the number of visitors to our area each year. The "Glades" region is one of the nation's most productive agriculture areas. Sugar cane and vegetables account for 73% of the total crop production. Manufacturing, primarily electronics and other high tech products, also plays an important role in the County's economy. Over the last ten years manufacturing has accounted for 12% of the total non-agricultural employment. The school system, the County and the Federal Government are the largest employers in the public sector.

Assessed Valuation

The County's non-exempt assessed valuation for countywide millage purposes of \$52.0 billion represents an increase of 8.5% over the preceding year. This is due to the continued growth of property values and the efforts of the Property Appraiser's office to keep all property appraised at 100% of its fair market value as required by state law.

PALM BEACH COUNTY

Property tax levies for the Board of County Commissioners for the last five years were distributed as follows: (amounts are per \$1,000 assessed value)

| <u>Fund</u> | <u>1991-92</u> | <u>1990-91</u> | <u>1989-90</u> | <u>1988-89</u> | <u>1987-88</u> | <u>1986-87</u> |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Fund | 2.0702 | 2.1403 | 2.3004 | 2.2502 | 1.9613 | 2.0809 |
| Special Revenue | 1.8187 | 1.7854 | 1.7189 | 2.1401 | 2.0109 | 1.7002 |
| Capital Projects | .4419 | .6660 | .6238 | .3492 | .4599 | .5500 |
| Debt Service | <u>.3132</u> | <u>.2397</u> | <u>.2473</u> | <u>.3167</u> | <u>.3541</u> | <u>.2879</u> |
| Total Tax Rate | 4.6440 | 4.8314 | 4.8904 | 5.0562 | 4.7862 | 4.6190 |

Debt Administration

Ratings for the County's outstanding bond issues are as follows:

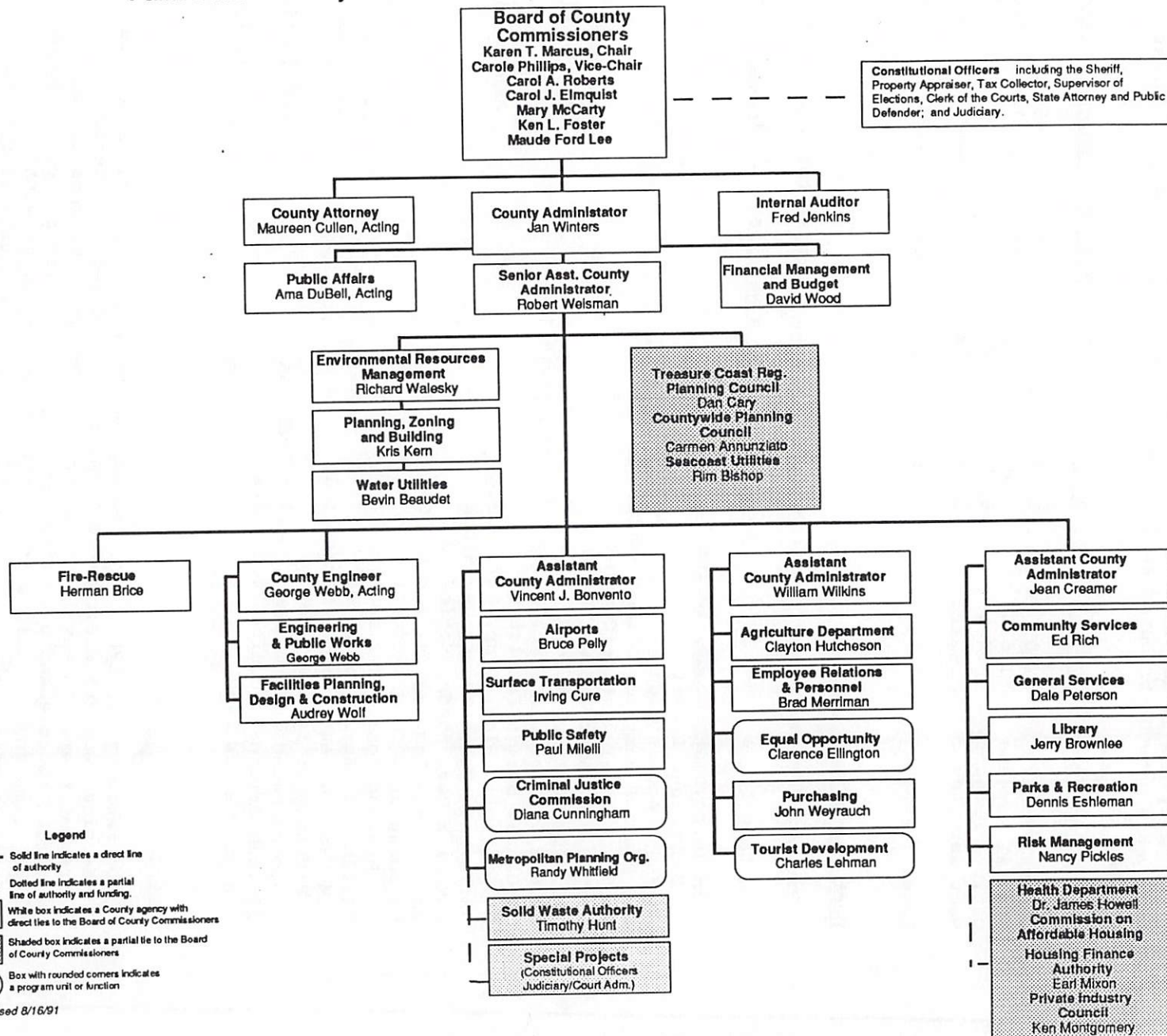
| <u>Bond Issue</u> | <u>Moody's Investor's Service</u> | <u>Other</u> |
|--|-----------------------------------|--------------|
| 2.5M Improvement Bonds, Series 1967 | A | |
| 7M Courthouse & Jail | A | |
| 6M Beach Acquisition | Aa | |
| 35M Beach & Park Acq & Impr Bonds | Aa | |
| 29.7M Criminal Justice Complex | Aa | |
| 56,745,000 Water & Sewer Bonds | | AAA (S&P) |
| 188,400,000 Airport Bonds | | Aaa (MBIA) |
| 18,645,000 Water & Sewer Bonds | Aaa/VMIG 1 | |
| 1M Glades Health Facility | | Not Rated |
| 24.5M Public Bldg. Corp. Rev. Bonds | | AAA (S&P) |
| 32.7M Palm Beach County Rev Bonds | A | |
| 30M Park Dev. Bonds, Series 1987 | Aa | |
| 33.6M Beach Acq. Bonds, Series 1986 | A | |
| 59.5M Water & Sewer Refunding | | |
| Revenue Bonds, Series 1986 | A | |
| 14.42M G.O. Refunding Bonds | Aa | AA (S&P) |
| 38M Water & Sewer Bonds, Series 1989 | Aaa | AAA (S&P) |
| 3.85M Airport System Taxable | | |
| Subordinated Indebtedness, Series 1989 | Aaa | AAA (S&P) |
| 233.62M Criminal Justice Facilities | | |
| Bond, Series 1990 | Aaa | AAA (S&P) |

Other

On February 11, 1981, an election was held in which Palm Beach County's blue-collar workers elected the Communication Workers of America to represent them. On May 12, 1981, the Communication Workers of America was certified as sole and exclusive bargaining agent with respect to wages, hours, time and conditions of employment for employees within the bargaining unit. The bargaining unit consists primarily of Palm Beach County's blue-collar workers.

PALM BEACH COUNTY

Palm Beach County Board of County Commissioners Organizational Structure



PRINCIPAL OFFICIALS

PALM BEACH COUNTY GOVERNMENT

BOARD OF COUNTY COMISSIONERS

Karen T. Marcus
County Commission Chair
District #1

Carol A. Roberts
County Commissioner
District #2

Carole Phillips
County Commission Vice-Chair
District #5

Carol J. Elmquist
County Commissioner
District #3

Ken L. Foster
County Commissioner
District #6

Mary McCarty
County Commissioner
District #4

Maude Ford Lee
County Commissioner
District #7

APPOINTED OFFICIALS

Jan Winters, County Administrator
Maureen Cullen, Acting County Attorney
Fred Jenkins, Internal Auditor

CONSTITUTIONAL OFFICERS

John B. Dunkle
Clerk of the Court

John K. Clark
Tax Collector

Richard P. Wille
Sheriff

Rebecca Walker
Property Appraiser

Jackie Winchester
Supervisor of Elections

BUDGET PHILOSOPHY AND PROCESSPHILOSOPHY

Palm Beach County is committed to providing high levels of service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. In developing the County's financial plan, or budget, attention is first given to assuring that the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

PROCESSFiscal Year

Palm Beach County's Budget is based on a fiscal, rather than calendar year. The fiscal year begins on October 1 and ends on September 30. Thus, FY 1991-92 runs from October 1, 1991 through September 30, 1992.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget", specifically directs that (among other requirements) a budget be prepared annually, and that it must be balanced. It further provides for amendment of the budget in limited circumstances, and prohibits expenditures in excess of budgeted amounts.

Funds Included

The County's budget is consolidated, and presents planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners, as the adopted financial plan for the County in the ensuing fiscal year.

Basis of Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, fund equity, revenues and expenditures or expenses.

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Project). Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred.

Revenue is considered available when it is collectible during the current period, and the actual collection will occur either (1) during the current period or (2) after the end of the period but in time to pay

PALM BEACH COUNTY

current year-end liabilities. Generally, property taxes, grants and interfund transfers are accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part are recorded on an accrual basis because they are measurable when they are incurred.

In Proprietary Funds (Enterprise and Internal Service), the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

The essential elements of the accrual accounting method include the (1) deferral of expenditures and the subsequent amortization of the deferred costs (prepaid expenses, supplies, etc.) (2) deferral of revenues until they are earned (property taxes received in advance) (3) capitalization of certain expenditures and the subsequent depreciation of the capitalized assets (depreciation of the cost of machinery), and (4) accrual of revenues that have been earned and expenses that have been incurred.

Adoption Process

The annual budget process is based upon Florida statutory requirements. In February, departments develop revenue projections for the current and budget year, as well as expenditure projections for the current year. These projections are submitted to the Office of Financial Management and Budget (OFMB), which consolidates countywide projections and determines projected available resources for the budget year.

Departments began the BUDGET DEVELOPMENT process in September, 1990, some thirteen months before the effective date of the budget. Major programs, i.e. organization of resources directed toward accomplishing a major objective, were identified and ranked in terms of funding priority. Program ranking was based on the closeness of the program to the core mission of county government.

The Board of County Commissioners held its first budget WORKSHOP in late January, during which consensus was reached on program priorities, various policy issues and the initial model of the budget strategy matrix. During the period March - May, the Board met six times in WORKSHOP session to refine budget policies and strategies. Based on this direction, Administration and OFMB prepared the County Administrator's TENTATIVE BUDGET, for presentation to the Board of County Commissioners at the end of June.

Having reviewed the Tentative Budget, the Board held additional WORKSHOPS during July, which provided OFMB with direction in developing the ADOPTED TENTATIVE BUDGET, which was made available to the public and forms the basis for the FIRST PUBLIC HEARING in September. Any changes directed by the Board at the first Public Hearing are incorporated into the FINAL BUDGET, which forms the basis for the SECOND PUBLIC HEARING in September.

During the second Public Hearing, the Board amends the Adopted Tentative Budget as it sees fit, adopts the OFFICIAL BUDGET, and adopts a resolution stating the millage rate to be levied.

The Official Budget becomes effective on October 1, per Florida Statutory requirements, and a final Official Budget document is then printed.

Amendments after Adoption

Florida Statutes specifically direct that upon the final adoption of the budgets, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statute.

The Board of County Commissioners at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board of County Commissioners provided that the total of appropriations of the fund not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose but no expenditures shall be charged directly to the reserve for contingencies.
3. The reserve for future construction and improvements may be appropriated by the Board for the purpose or purposes for which the reserve was established.
4. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as transfers of appropriations from one line item to another within a given department. All other budget transfers and amendments to the adopted budget must be approved by Board action, at a regularly scheduled Board meeting.

SECTION C

BUDGET SUMMARY INFORMATION



BUDGET SUMMARY TOTAL COMPARISON
1990-91 FINAL BUDGET TO 1991-92 FINAL BUDGET

What Is The Budget?

The budget is a plan of financial operations and the proposed means for financing them. It shows the disposition of all resources whether to be spent or not. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative or whether it has been approved by the appropriating body. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

Total Budget

The total FY 1991-92 Budget is the final adopted budget. It includes budget transfers from one fund to another and payments from one County department to another for services received.

Net Budget

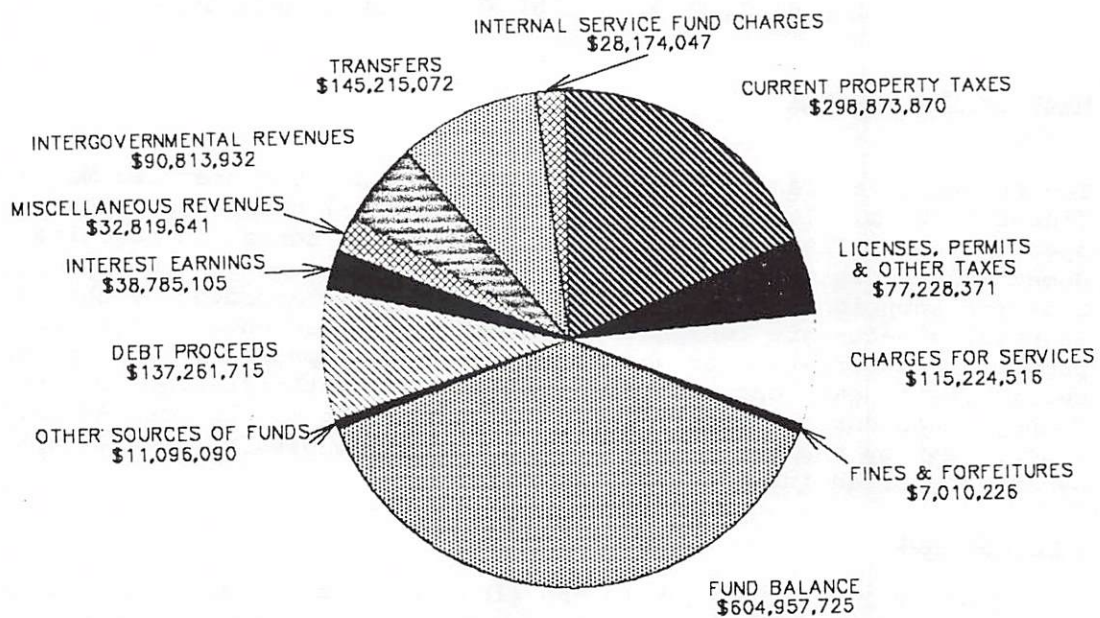
The Net Budget subtracts transfers of money from one fund to another, or payments from one department to another, for services rendered from the legal budget amount. These interfund transfers are considered double-counted because they don't represent money coming into the County budget as revenue or leaving the County budget as expense. Interfund transfers are necessary to reflect movement of money within the legal budget from the fund where they are received to the fund where they are spent.

| | <u>FY 1990-91 Final Budget</u> | <u>FY 1991-92 Final Budget</u> |
|---|---|---|
| Total Budget | \$ 1,592,124,425 | \$ 1,587,460,310 |
| Less: Interfund Transfers and Payments | <u>173,332,519</u> | <u>172,604,573</u> |
| NET BUDGET | <u>\$ 1,418,791,906</u> | <u>\$ 1,414,855,737</u> |
| Budgeted Reserves | \$ 315,114,444 | \$ 410,296,805 |
| Budgeted Expenditures | <u>1,103,677,462</u> | <u>1,004,558,932</u> |
| NET BUDGET | <u>\$ 1,418,791,906</u> | <u>\$ 1,414,855,737</u> |

PALM BEACH COUNTY

SOURCES OF FUNDS BY CATEGORY

TOTAL ALL FUNDS \$1,587,460,310



Revenues for the County budget come from several sources, of which property taxes represent only 18.8% of the total. Of current revenues (excluding fund balance), property taxes represent 30.4% of the total.

Licenses, permits & other tax revenues include permit and building fees, delinquent property taxes, electricity franchise fees, utility service taxes and sales and use taxes.

Intergovernmental revenues consist of state revenue sharing, gas taxes, and state and federal grants.

Charges for services are revenues from park user fees, emergency service fees, fire protection fees, bus fares, airport landing fees, water and sewer fees as well as other types of user fees.

Interest earnings are revenues from funds invested by the County until funds are needed. Reserves generate a significant amount of interest earnings.

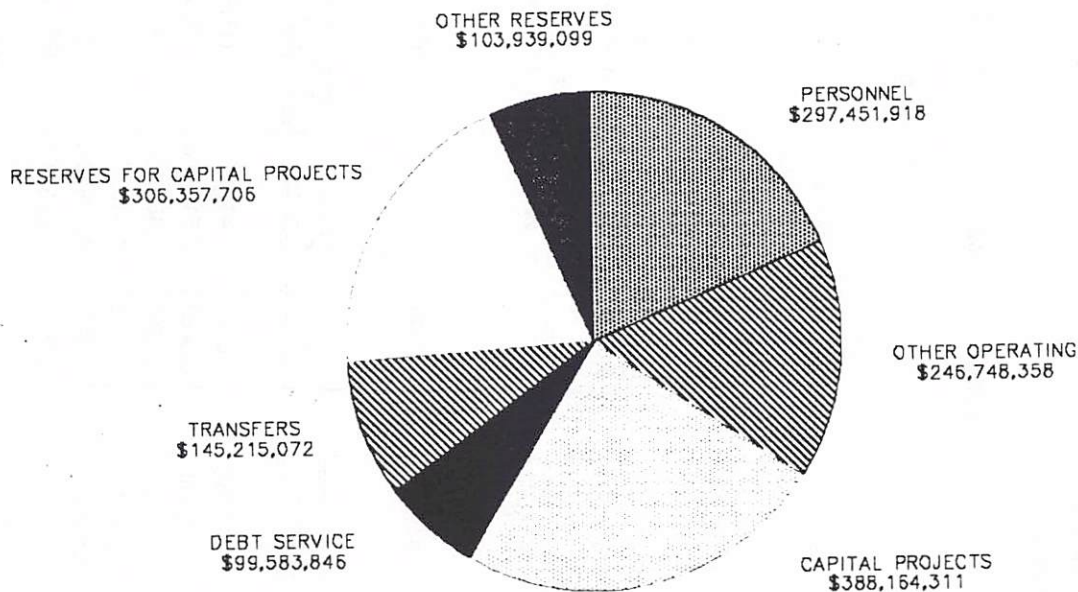
Transfers represent funds transferred from one fund to another. A transfer out of a fund is reflected as an expense while a transfer into a fund appears as a revenue.

Another revenue source is fund balance appropriated which is 38% of the total budget and represents carry-over funds from prior fiscal years. A major component of fund balance are reserves which are discussed in the expenditure section of the graphs.

Internal service fund charges are not revenues to the County. They represent charges for services provided within the County governmental unit.

Debt proceeds represent proceeds from a Water & Sewer System, Environmental Sensitive Lands, CSX Project, and Judicial Center Parking Garage bond issues and the First Municipal Loan Program.

PALM BEACH COUNTY

EXPENDITURES BY CATEGORY
TOTAL ALL FUNDS \$1,587,460,310

The above graph reflects how funds for the total County budget are spent.

The operating portion of the budget, which includes personnel costs (salaries and benefits) and operating expenditures combined, is 34.3% of the total budget. Salaries and benefits represent 18.7% of the total budget.

Capital projects are the expenditures expected during the year for capital improvement projects approved by the Board of County Commissioners.

Debt service expenditures include debt for all funds, but do not include reserves for debt (\$53,444,903) which are part of "other reserves".

Transfers represent funds transferred from one fund to another. A transfer out of a fund is reflected as an expenditure, while a transfer into a fund appears as a revenue.

Reserves for capital projects represent funds which will be allocated during the fiscal year for designated projects. It also includes funds that have been received but will not be spent within the fiscal year as is the case when bond proceeds are used to fund capital projects which take more than one year to complete. Although the bond revenues are received all at one time, it takes several years to spend the funds, in which case, the remaining funds are reserved. Other reserves are for cash, contingencies and debt service.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1990-91 AND 1991-92

1990 Final Non-Exempt Valuation Countywide \$47,946,314,464

1991 Tentative Non-Exempt Valuation Countywide \$52,009,267,640

| | 1990-1991 | | | |
|---|-----------|-------------|---------------|-------------|
| | Mills | Taxes | Other Revenue | Budget |
| General Fund | 2.1403 | 103,604,302 | 109,654,503 | 213,258,805 |
| Fine & Forfeiture Fund | 1.7067 | 82,615,270 | 47,585,326 | 130,200,596 |
| County Transportation Trust Fund | 0.0787 | 3,809,587 | 18,124,244 | 21,933,831 |
| Capital Outlay Fund | 0.0223 | 1,079,463 | 11,856,113 | 12,935,576 |
| Transportation Improvement Fund | 0.5827 | 28,206,432 | 105,551,438 | 133,757,870 |
| Parks Improvement Fund | 0.0110 | 532,471 | 1,810,224 | 2,342,695 |
| Public Buildings Improvement Fund | 0.0500 | 2,420,322 | 873,978 | 3,294,300 |
| Operating Ad Valorem Tax Funds-Countywide | 4.5917 | 222,267,847 | 295,455,826 | 517,723,673 |
| Non-Voted Debt Service 7,000,000 Courthouse Bond I&S | 0.0083 | 401,773 | 539,527 | 941,300 |
| Total Non-Voted Ad Valorem Tax-Countywide | 4.6000 | 222,669,620 | 295,995,353 | 518,664,973 |
| 6,000,000 Beach Acq. Bond Fund | 0.0089 | 430,817 | 7,023 | 437,840 |
| 35,000,000 Beach & Park Bond | 0.0497 | 2,405,800 | 153,888 | 2,559,688 |
| 14,420,000 Beach & Park Refunding Bond | 0.0307 | 1,486,078 | (35,975) | 1,450,103 |
| 29,700,000 Crim. Justice Complex Bond | 0.0749 | 3,625,642 | 86,108 | 3,711,750 |
| 30,000,000 Park Development Bond | 0.0672 | 3,252,913 | (15,633) | 3,237,280 |
| 50,000,000 Environ. Sensitive Lands Bond | 0.0000 | 0 | 0 | 0 |
| Voted Debt Service Ad Valorem Tax-Countywide | 0.2314 | 11,201,250 | 195,411 | 11,396,661 |
| Total Ad Valorem Tax Funds - Countywide | 4.8314 | 233,870,870 | 296,190,764 | 530,061,634 |

| 1991-1992 | | | |
|-----------|-------------|---------------|-------------|
| Mills | Taxes | Other Revenue | Budget |
| 2.0702 | 107,669,585 | 104,016,278 | 211,685,863 |
| 1.6696 | 86,834,673 | 54,187,259 | 141,021,932 |
| 0.1491 | 7,754,582 | 13,850,868 | 21,605,450 |
| 0.0000 | 0 | 11,671,195 | 11,671,195 |
| 0.4135 | 21,505,832 | 122,636,511 | 144,142,343 |
| 0.0029 | 150,827 | 3,628,923 | 3,779,750 |
| 0.0255 | 1,326,236 | 3,068,349 | 4,394,585 |
| 4.3308 | 225,241,735 | 313,059,383 | 538,301,118 |
| 0.0000 | 0 | 519,616 | 519,616 |
| 4.3308 | 225,241,735 | 313,578,999 | 538,820,734 |
| 0.0086 | 447,280 | (11,827) | 435,453 |
| 0.0483 | 2,512,048 | 46,890 | 2,558,938 |
| 0.0286 | 1,487,465 | (45,401) | 1,442,064 |
| 0.0675 | 3,510,626 | (34,126) | 3,476,500 |
| 0.0640 | 3,328,593 | (92,763) | 3,235,830 |
| 0.0962 | 5,003,292 | (253,292) | 4,750,000 |
| 0.3132 | 16,289,304 | (390,519) | 15,898,785 |
| 4.6440 | 241,531,039 | 313,188,480 | 554,719,519 |

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1990-91 AND 1991-92

1990 Final Non-Exempt Valuation Countywide \$47,946,314,464

1991 Tentative Non-Exempt Valuation Countywide \$52,009,267,640

| | 1990-1991 | | | | 1991-1992 | | | |
|--|-----------|-------|---------------|------------|-----------|-------|---------------|------------|
| | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget |
| Law Library Fund | | | 680,837 | 680,837 | | | 695,220 | 695,220 |
| 33,600,000 Beach Bond Revenue Fund | | | 39,012,904 | 39,012,904 | | | 33,178,107 | 33,178,107 |
| Criminal Justice Fund | | | 708,178 | 708,178 | | | 666,418 | 666,418 |
| Tourist Development Trust Fund | | | 10,826,288 | 10,826,288 | | | 10,901,007 | 10,901,007 |
| Vessel Registration Fee Fund | | | 586,208 | 586,208 | | | 798,584 | 798,584 |
| Drug Abuse Trust Fund | | | 17,329 | 17,329 | | | 19,623 | 19,623 |
| D.O.S.S. - Community Centers | | | 90,067 | 90,067 | | | 294,848 | 294,848 |
| Metropolitan Planning Org. | | | 633,764 | 633,764 | | | 610,515 | 610,515 |
| E-911 Program | | | 2,417,310 | 2,417,310 | | | 2,558,612 | 2,558,612 |
| PBC Health Department | | | 910,445 | 910,445 | | | 1,174,994 | 1,174,994 |
| Franchise Fee Fund | | | 15,361,509 | 15,361,509 | | | 11,974,740 | 11,974,740 |
| Public Service Tax Fund | | | 23,850,000 | 23,850,000 | | | 26,043,750 | 26,043,750 |
| Community Action Program | | | 4,859,919 | 4,859,919 | | | 5,318,938 | 5,318,938 |
| EMS Award-Grant Program | | | 404,887 | 404,887 | | | 485,571 | 485,571 |
| Public Safety Grants | | | 104,384 | 104,384 | | | 104,955 | 104,955 |
| Division of Senior Services | | | 4,996,745 | 4,996,745 | | | 5,687,483 | 5,687,483 |
| Housing & Community Development | | | 9,583,005 | 9,583,005 | | | 9,309,929 | 9,309,929 |
| JTPA Adult Migrant | | | 306,534 | 306,534 | | | 339,875 | 339,875 |
| Senior Aides Employment Program | | | 624,775 | 624,775 | | | 667,802 | 667,802 |
| 2,500,000 Improvement Bond I&S Fund | | | 490,005 | 490,005 | | | 475,399 | 475,399 |
| 2,500,000 Improv. Bond Reserve Fund | | | 189,345 | 189,345 | | | 185,910 | 185,910 |
| Glades Health Facility Funds | | | 132,000 | 132,000 | | | 143,500 | 143,500 |
| PBC Public Bldg. Corp.-Debt Serv. Funds | | | 4,526,585 | 4,526,585 | | | 4,538,986 | 4,538,986 |
| 32,700,000 Public Improv. Bond Funds | | | 8,376,937 | 8,376,937 | | | 8,436,824 | 8,436,824 |
| 33,600,000 Beach Bond Funds | | | 8,119,201 | 8,119,201 | | | 8,569,076 | 8,569,076 |
| Judicial Ctr.-Detention Facility Debt Serv Funds | | | 45,440,375 | 45,440,375 | | | 38,964,201 | 38,964,201 |

FISCAL YEAR 1991-92 BUDGET

PALM BEACH COUNTY

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BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1990-91 AND 1991-92

1990 Final Non-Exempt Valuation Countywide \$47,946,314,464

1991 Tentative Non-Exempt Valuation Countywide \$52,009,267,640

| | 1990-1991 | | | |
|--|-----------|-------|---------------|-------------|
| | Mills | Taxes | Other Revenue | Budget |
| 60,875,000 Pooled Financing Debt Serv. Funds | | | 7,007,415 | 7,007,415 |
| First Municipal Loan Prog-BCC Debt Service Funds | | | 3,887,000 | 3,887,000 |
| 1,700,000 Capital Improv. Debt Service Rev. | | | 0 | 0 |
| Public Improvement Fund | | | 45,050 | 45,050 |
| Judicial Center/Detention Facility Construction Fund | | | 210,154,999 | 210,154,999 |
| First Municipal Loan - Sheriff | | | 1,700,000 | 1,700,000 |
| Constitutional Gas Tax Fund | | | 11,059,000 | 11,059,000 |
| 29,000,000 Road Improv. Bond Constr. Fund | | | 244,960 | 244,960 |
| 32,700,000 Public Impv. Acquisition & Constr. Fund | | | 1,441,503 | 1,441,503 |
| Road Impact Fee Funds | | | 63,210,135 | 63,210,135 |
| 50,875,000 Construction & Acquisition Fund | | | 26,204,115 | 26,204,115 |
| 30,000,000 Park Development Construction Fund | | | 23,600,956 | 23,600,956 |
| Beach Improvement Fund | | | 5,614,906 | 5,614,906 |
| First Municipal Loan Program-BCC | | | 10,189,368 | 10,189,368 |
| Law Enforcement Improvement Funds | | | 863,000 | 863,000 |
| Park Impact Fee Funds | | | 10,880,000 | 10,880,000 |
| Morkami - Capital Grant | | | 0 | 0 |
| Public Buildings Impact Fee Funds | | | 1,728,000 | 1,728,000 |
| Water Utilities Department | | | 181,832,352 | 181,832,352 |
| Airport Operations Fund | | | 56,987,646 | 56,987,646 |
| Airport Capital Projects Fund | | | 2,538,607 | 2,538,607 |
| Airport Debt Service Funds | | | 35,922,647 | 35,922,647 |
| Airport Improvement & Development | | | 31,942,923 | 31,942,923 |
| Airport Debt Service Subordinated Indebtedness Fund | | | 365,750 | 365,750 |
| Airport 3.8M Subordinated Indebtedness Funds | | | 958,304 | 958,304 |
| Airport Noise Abatement & Mitigation Fund | | | 8,353,765 | 8,353,765 |
| Airport-PBIA Section 6 | | | 83,000 | 83,000 |

| 1991-1992 | | | |
|-----------|-------|---------------|-------------|
| Mills | Taxes | Other Revenue | Budget |
| | | 7,253,223 | 7,253,223 |
| | | 4,558,184 | 4,558,184 |
| | | 738,250 | 738,250 |
| | | 12,500 | 12,500 |
| | | 183,541,382 | 183,541,382 |
| | | 0 | 0 |
| | | 8,876,503 | 8,876,503 |
| | | 33,247 | 33,247 |
| | | 420,604 | 420,604 |
| | | 58,426,074 | 58,426,074 |
| | | 18,556,834 | 18,556,834 |
| | | 24,356,814 | 24,356,814 |
| | | 7,013,530 | 7,013,530 |
| | | 8,857,272 | 8,857,272 |
| | | 1,163,710 | 1,163,710 |
| | | 8,812,151 | 8,812,151 |
| | | 563,000 | 563,000 |
| | | 2,157,101 | 2,157,101 |
| | | 107,514,301 | 107,514,301 |
| | | 58,816,143 | 58,816,143 |
| | | 1,528,225 | 1,528,225 |
| | | 33,738,247 | 33,738,247 |
| | | 33,227,331 | 33,227,331 |
| | | 365,750 | 365,750 |
| | | 504,314 | 504,314 |
| | | 2,805,386 | 2,805,386 |
| | | 0 | 0 |

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1990-91 AND 1991-92

1990 Final Non-Exempt Valuation Countywide \$47,946,314,464

1991 Tentative Non-Exempt Valuation Countywide \$52,009,267,640

| | 1990-1991 | | | |
|---|-----------|-------------|---------------|---------------|
| | Mills | Taxes | Other Revenue | Budget |
| Airport Restricted Assets Fund | | | 4,820,815 | 4,820,815 |
| PBC Transportation Authority | | | 11,486,265 | 11,486,265 |
| Southwinds Golf Course | | | 1,633,995 | 1,633,995 |
| Parking Facilities Enterprise Fund | | | 1,428,877 | 1,428,877 |
| Motor Pool | | | 10,027,413 | 10,027,413 |
| Employee Health Insurance Fund | | | 11,222,566 | 11,222,566 |
| Casualty Self Insurance Fund | | | 5,211,451 | 5,211,451 |
| Risk Management Fund | | | 4,744,833 | 4,744,833 |
| Handicap Parking Enforcement Trust Fund | | | 152,572 | 152,572 |
| \$50M ESL Capital Fund | | | 0 | 0 |
| \$50M ESL Cost of Issuance Fund | | | 0 | 0 |
| CSX Project Capital Fund | | | 0 | 0 |
| CSX Project Cost of Issuance Fund | | | 0 | 0 |
| CSX Project Debt Service Funds | | | 0 | 0 |
| Jud. Center Parking Garage Const. Fund | | | 0 | 0 |
| Jud. Center Parking Garage Cost of Issue | | | 0 | 0 |
| Jud. Center Parking Garage Debt Service Funds | | | 0 | 0 |
| Gross-Total Countywide Funds | 4.8314 | 233,870,870 | 1,226,984,488 | 1,460,855,358 |
| Less: Inter-Fund Transfers | | | (146,522,234) | (146,522,234) |
| Less: Inter-Dept. Charges | | | (21,545,462) | (21,545,462) |
| NET-TOTAL COUNTYWIDE FUNDS | 4.8314 | 233,870,870 | 1,058,916,792 | 1,292,787,662 |

| 1991-1992 | | | |
|-----------|-------------|---------------|---------------|
| Mills | Taxes | Other Revenue | Budget |
| | | 1,605,505 | 1,605,505 |
| | | 13,187,330 | 13,187,330 |
| | | 1,504,810 | 1,504,810 |
| | | 1,283,655 | 1,283,655 |
| | | 11,486,878 | 11,486,878 |
| | | 13,039,095 | 13,039,095 |
| | | 4,932,981 | 4,932,981 |
| | | 5,794,833 | 5,794,833 |
| | | 151,430 | 151,430 |
| | | 50,650,000 | 50,650,000 |
| | | 650,000 | 650,000 |
| | | 19,400,000 | 19,400,000 |
| | | 540,836 | 540,836 |
| | | 3,559,164 | 3,559,164 |
| | | 20,500,000 | 20,500,000 |
| | | 575,740 | 575,740 |
| | | 4,615,070 | 4,615,070 |
| 4.6440 | 241,531,039 | 1,212,650,750 | 1,454,181,789 |
| | | (143,485,067) | (143,485,067) |
| | | (24,438,626) | (24,438,626) |
| 4.6440 | 241,531,039 | 1,044,727,057 | 1,286,258,096 |

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1990-91 AND 1991-92

1990 Final Non-Exempt Valuation Countywide \$47,946,314,464

1991 Tentative Non-Exempt Valuation Countywide \$52,009,267,640

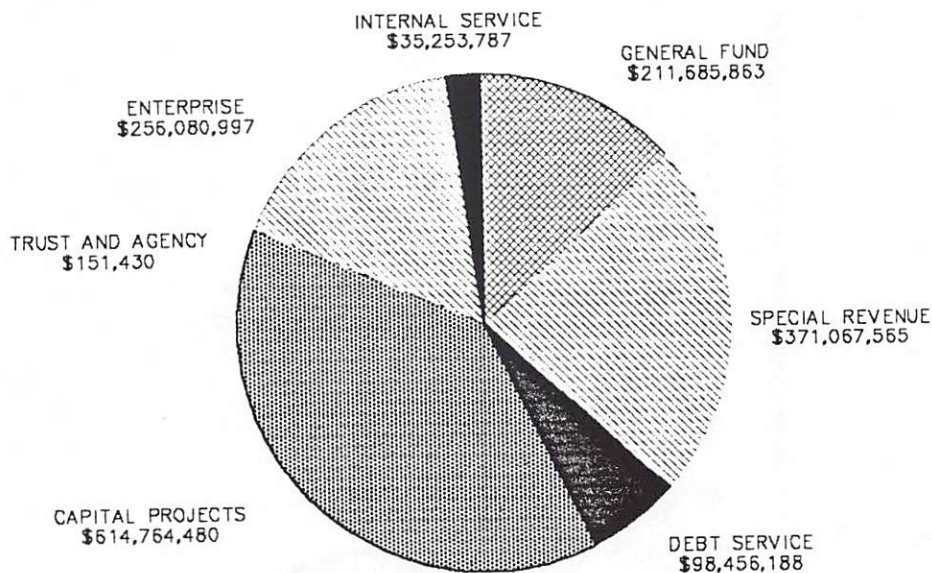
| | 1990-1991 | | | |
|--|-----------|-------------|---------------|---------------|
| | Mills | Taxes | Other Revenue | Budget |
| Palm Beach County Library | 0.3790 | 9,761,927 | 2,475,442 | 12,237,369 |
| Municipal Service Taxing District | 0.0000 | 0 | 24,804,407 | 24,804,407 |
| Glades Fire MSTU | 2.0390 | 18,461 | 15,000 | 33,461 |
| Glades Regional Fire MSTU | 0.0000 | 0 | 0 | 0 |
| Fire/Rescue MSTU | 1.7160 | 34,345,919 | 15,084,682 | 49,430,601 |
| Aviation Battalion | 0.0000 | 0 | 2,825,765 | 2,825,765 |
| MSTU District A | 0.0000 | 0 | 338,262 | 338,262 |
| MSTU District B | 0.0000 | 0 | 1,206,115 | 1,206,115 |
| MSTU District C | 0.0000 | 0 | 1,792,807 | 1,792,807 |
| MSTU District D | 0.0000 | 0 | 989,319 | 989,319 |
| MSTU District E | 0.0000 | 0 | 314,798 | 314,798 |
| Unincorporated Improvement Fund | 0.0000 | 0 | 10,351,016 | 10,351,016 |
| 50.875 Constr. & Acq-Fire/Rescue | 0.0000 | 0 | 1,778,771 | 1,778,771 |
| Fire/Rescue Improvement Fund | 0.0000 | 0 | 3,237,784 | 3,237,784 |
| Fire/Rescue Impact Fees | 0.0000 | 0 | 798,000 | 798,000 |
| Library Improvement Fund | 0.0000 | 0 | 783,827 | 783,827 |
| Library Expansion Program | 0.0000 | 0 | 19,148,665 | 19,148,665 |
| Library Impact Fee Fund | 0.0000 | 0 | 1,198,100 | 1,198,100 |
| Gross-Total Dependent Districts | | 44,126,307 | 87,142,760 | 131,269,067 |
| Less: Inter-Fund Transfers | | | (2,439,058) | (2,439,058) |
| Less: Inter-Dept. Charges | | | (2,825,765) | (2,825,765) |
| NET TOTAL DEPENDENT DISTRICTS | | 44,126,307 | 81,877,937 | 126,004,244 |
| NET TOTAL COUNTY FUNDS & DEP DISTRICTS | | 277,997,177 | 1,140,794,729 | 1,418,791,906 |

| 1991-1992 | | | |
|-----------|-------------|---------------|---------------|
| Mills | Taxes | Other Revenue | Budget |
| 0.3939 | 11,055,905 | 2,011,222 | 13,067,127 |
| 0.0000 | 0 | 24,514,347 | 24,514,347 |
| 0.0000 | 0 | 0 | 0 |
| 0.6091 | 401,963 | (1,555) | 400,408 |
| 2.1238 | 45,884,963 | 10,617,060 | 56,502,023 |
| 0.0000 | 0 | 3,125,307 | 3,125,307 |
| 0.0000 | 0 | 555,320 | 555,320 |
| 0.0000 | 0 | 1,419,726 | 1,419,726 |
| 0.0000 | 0 | 1,558,236 | 1,558,236 |
| 0.0000 | 0 | 1,111,907 | 1,111,907 |
| 0.0000 | 0 | 344,918 | 344,918 |
| 0.0000 | 0 | 8,799,881 | 8,799,881 |
| 0.0000 | 0 | 176,927 | 176,927 |
| 0.0000 | 0 | 3,573,349 | 3,573,349 |
| 0.0000 | 0 | 1,043,252 | 1,043,252 |
| 0.0000 | 0 | 839,126 | 839,126 |
| 0.0000 | 0 | 15,480,847 | 15,480,847 |
| 0.0000 | 0 | 765,820 | 765,820 |
| | 57,342,831 | 75,935,690 | 133,278,521 |
| | | (1,730,005) | (1,730,005) |
| | | (2,950,875) | (2,950,875) |
| | 57,342,831 | 71,254,810 | 128,597,641 |
| | 298,873,870 | 1,115,981,867 | 1,414,855,737 |

PALM BEACH COUNTY



PALM BEACH COUNTY

EXPENDITURES BY FUND GROUP
TOTAL ALL FUNDS \$1,587,460,310

The General Fund finances Countywide services and operations not required to be accounted for in another fund.

Special Revenue Funds account for expenditures from specific revenue sources other than trust or major capital projects that are legally restricted for specified purposes (Fire/Rescue, non-enterprise State and Federal Grants, Public Safety expenditures for Law Enforcement).

Debt Service Funds accumulate funds for the payment of principal and interest on non-enterprise bond issues.

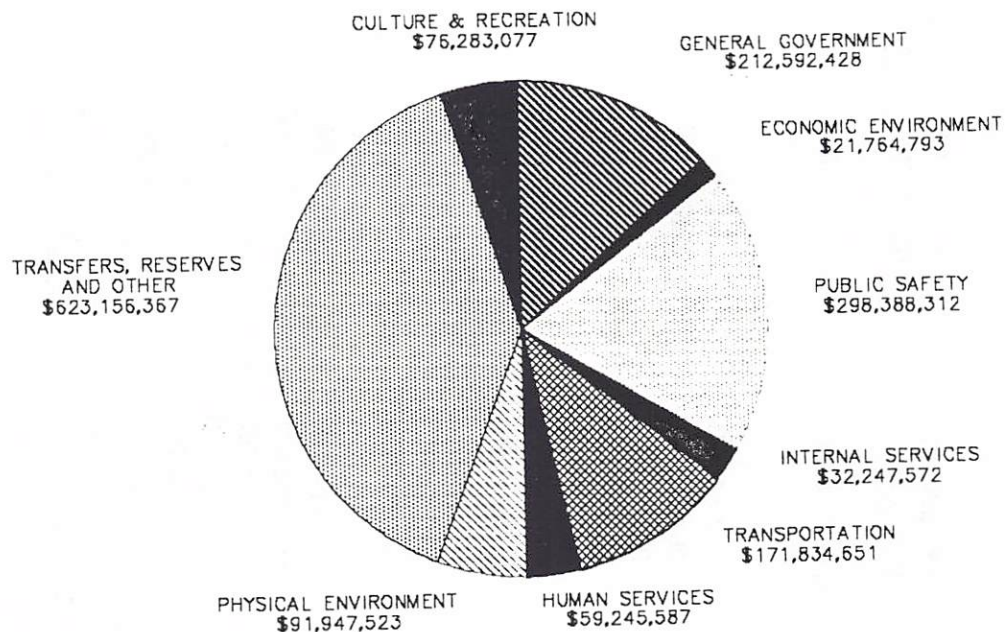
Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

Trust and Agency Funds account for assets held by Palm Beach County in a trustee capacity (Handicap Parking Enforcement).

Enterprise Funds account for funds that are used for operations that are financed and operated in a manner similar to private business enterprises (Airports, Water Utilities, Cotran, Southwinds Golf Course, and Parking Facilities).

Internal Service Funds account for departments that provide services to other County operating departments on a cost reimbursement basis (Risk Management, Motor Pool).

PALM BEACH COUNTY

EXPENDITURES BY FUNCTION
TOTAL ALL FUNDS \$1,587,460,310

General Government - Services provided by the County for the benefit of the public and the governmental body as a whole.

Economic Environment - Expenditures used to develop and improve the economic condition of the community and its citizens.

Public Safety - Services provided by the County for the safety and security of the public.

Internal Services - Expenses incurred through services provided by one County agency to another.

Transportation - Expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians.

Human Services - Expenditures with the purpose of promoting the general health and well-being of the community as a whole.

Physical Environment - Functions performed by the County to achieve a satisfactory living environment for the community as a whole.

Transfers, Reserves and Other - Funds which are transferred from one County fund to another and funds which are set aside to provide for unforeseen expenses, fund balance and payments of principal for other County bonds.

Culture and Recreation - Expenditures to provide county residents opportunities and facilities for cultural, recreational and educational programs.

PALM BEACH COUNTY

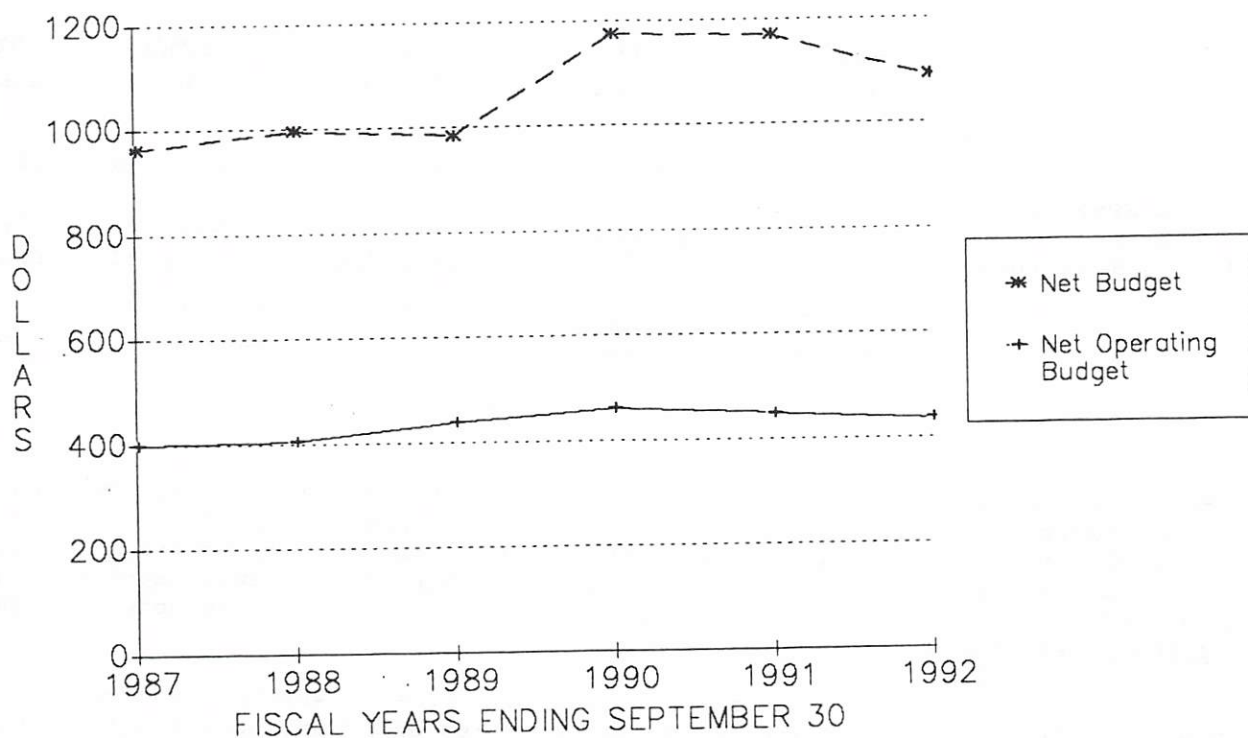
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SUMMARY OF MAJOR REVENUES

| | FY 1989-90 ACTUAL | FY 1990-91 ESTIMATED | FY 1991-92 BUDGET | % CHANGE 1991 TO 1992 |
|--|------------------------|-------------------------|------------------------|--------------------------|
| Property Taxes-Current | \$255,341,828 | \$264,124,095 | \$298,873,870 | 13.2% |
| Tourist Tax | 7,477,561 | 7,524,250 | 7,754,250 | 3.1% |
| Gasoline Tax | 27,067,768 | 23,475,300 | 23,858,000 | 1.6% |
| Building Permits & Zoning Fees | 9,910,498 | 5,047,550 | 6,818,100 | 35.1% |
| Federal Grants & Shared Revenues | 22,907,460 | 26,005,713 | 22,870,057 | -12.1% |
| State Grants & Shared Revenues | 26,146,428 | 23,055,349 | 23,651,252 | 2.6% |
| One-Half Cent Sales Tax | 32,729,611 | 34,072,510 | 34,924,323 | 2.5% |
| Electricity Franchise Fees | 7,375,281 | 11,352,500 | 12,604,990 | 11.0% |
| Utility Service Tax | 21,312,902 | 25,105,263 | 27,414,474 | 9.2% |
| Charges for Services-Water & Sewer | 44,059,122 | 44,457,000 | 49,290,000 | 10.9% |
| Charges for Services-Airport | 47,035,336 | 42,606,149 | 45,362,031 | 6.5% |
| Charges for Services-Public Safety | 14,773,874 | 14,714,601 | 16,324,533 | 10.9% |
| Charges for Services-Other | 11,562,731 | 12,249,962 | 13,018,952 | 6.3% |
| Interest | 45,944,002 | 51,630,474 | 38,785,105 | -24.9% |
| Special Assessments & Impact Fees | 20,110,818 | 14,579,016 | 15,086,795 | 3.5% |
| Transfers | 165,731,266 | 152,632,171 | 145,953,322 | -4.4% |
| Debt Proceeds | 242,857,968 | 229,465 | 138,811,715 | 60393.6% |
| Excess Fees from County Officers | 12,451,998 | 11,230,000 | 10,846,090 | -3.4% |
| Internal Services | 26,050,894 | 26,924,257 | 28,174,047 | 4.6% |
| Fund Balances | 434,250,647 | 674,924,833 | 606,176,261 | -10.2% |
| Total Major Revenues | <u>\$1,475,097,993</u> | <u>\$1,465,940,458</u> | <u>\$1,566,598,167</u> | 6.9% |
| Total Revenues in Budget | <u>\$1,498,729,165</u> | <u>\$1,513,581,437</u> | <u>\$1,587,460,310</u> | 4.9% |
| Major Revenues as a Percent of Total Budget | 98.42% | 96.85% | 98.69% | |

PALM BEACH COUNTY

CONSTANT DOLLAR COSTS PER CAPITA



| | <u>1987</u> | <u>1988</u> | <u>1989</u> | <u>1990</u> | <u>1991</u> | <u>1992</u> |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| NET BUDGET | \$964 | \$996 | \$985 | \$1,177 | \$1,172 | \$1,093 |
| NET OPERATING BUDGET | \$401 | \$406 | \$438 | \$ 461 | \$ 450 | \$ 438 |

Palm Beach County's net budgets and net operating budgets for the fiscal years ending September 30, 1987 through 1992 are presented in constant dollars per capita to counter the effects of inflation and growth.

In FY 1991-92, both the net budget and the net operating budget in constant dollar cost per capita decreased. After increases in prior years to maintain the level of service and provide much needed infrastructure for a growing Palm Beach County, the budget has stabilized. In developing the FY 1991-92 budget, departments participated in cost-cutting exercises in order to avoid a property tax increase. This, coupled with the current recession, resulted in both the net budget and net operating budget in constant dollars per capita decreasing for FY 1991-92.

PALM BEACH COUNTY

GROWTH RELATED REVENUES

| | <u>ACTUAL</u> <u>FY 1987-88</u> | <u>ACTUAL</u> <u>FY 1988-89</u> | <u>ACTUAL</u> <u>FY 1989-90</u> | <u>ESTIMATED</u> <u>FY 1990-91</u> | <u>BUDGET</u> <u>FY 1991-92</u> |
|------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| Sales Tax | \$ 29,402,824 | \$ 31,320,914 | \$ 32,729,611 | \$ 34,072,510 | \$ 34,924,323 |
| State Revenue | | | | | |
| Sharing | 13,658,190 | 14,870,354 | 16,199,999 | 15,019,696 | 15,336,420 |
| Development Fees | 32,871,213 | 22,977,636 | 30,387,994 | 21,591,282 | 21,281,316 |
| | \$ 75,932,227 | \$ 69,168,904 | \$ 79,317,604 | \$ 70,683,488 | \$ 71,542,059 |
| | ===== | ===== | ===== | ===== | ===== |

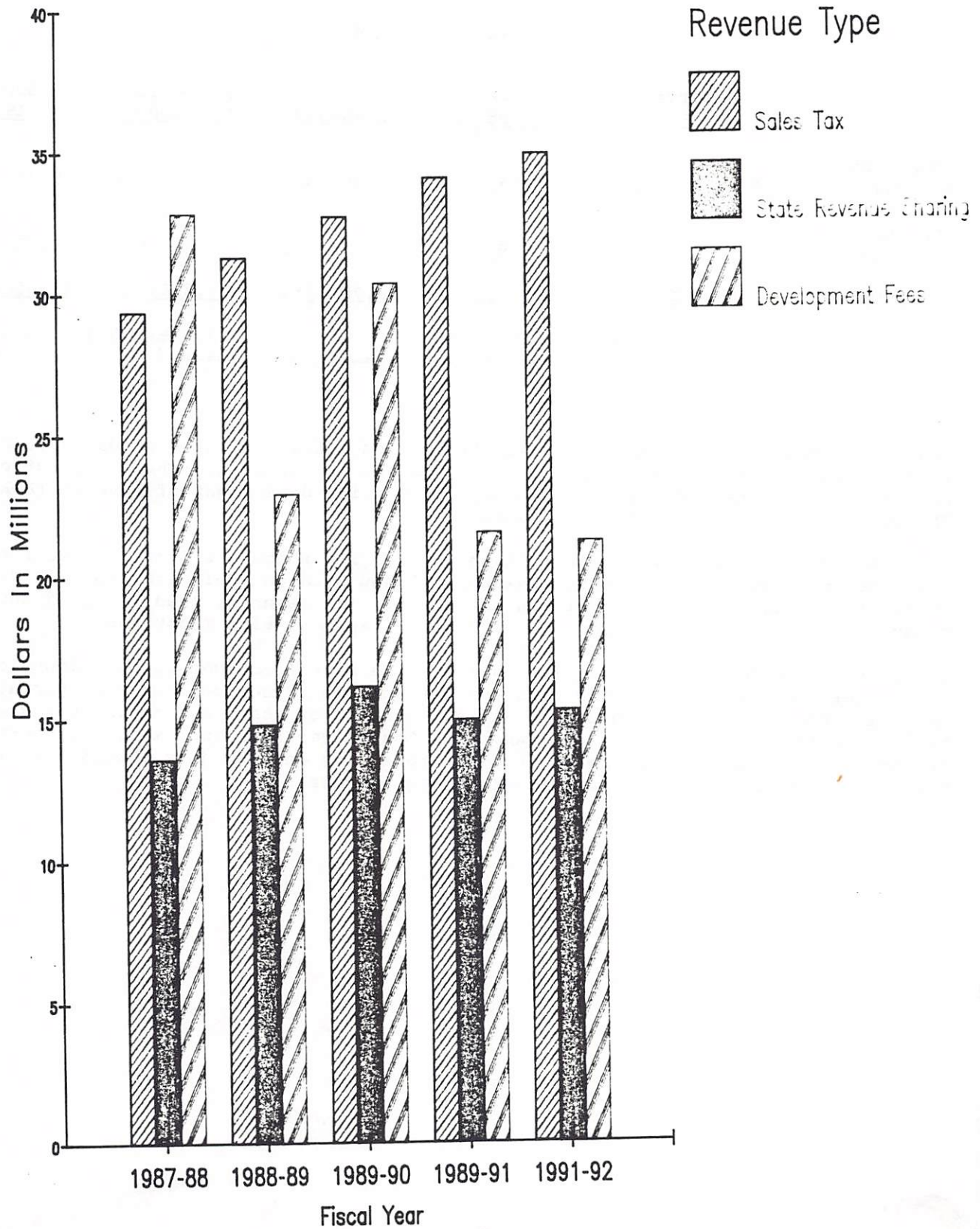
Growth Related Revenues consist of sales tax, state revenue sharing, and development fees. These revenues traditionally increase each year due to the continuing growth in the County's population. Despite this growth, the effects of the nationwide recession are reflected in projected lower receipts of both State Revenue Sharing and Development Fees in FY 1990-91. Collections in FY 1991-92 are expected to remain at approximately the same level.

Sales tax revenue is received through Florida's Local Government Half-Cent Sales Tax Program. The funds are distributed to the cities and counties for use in providing public service needs. Fiscal year 1991-92 receipts are expected to increase by \$851,813 or 2.5% over fiscal year 1990-91 estimated revenue.

State Revenue Sharing is a return of the State-collected cigarette and intangible taxes. These funds are distributed based on a formula using population and sales tax collections as factors. It is estimated that Palm Beach County will receive \$15,336,420 in State Revenue Sharing funds for fiscal year 1991-92, a 2.1% increase over fiscal year 1990-91 estimated receipts.

Development fees consist of building permits, zoning fees, roadside vendor permits, impact fees, and contributions from developers.

PALM BEACH COUNTY
GROWTH-RELATED REVENUES



GAS TAX REVENUES

| | <u>ACTUAL</u> <u>FY 1987-88</u> | <u>ACTUAL</u> <u>FY 1988-89</u> | <u>ACTUAL</u> <u>FY 1989-90</u> | <u>ESTIMATED</u> <u>FY 1990-91</u> | <u>BUDGET</u> <u>FY 1991-92</u> |
|------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| Constitutional Gas Tax | \$ 4,848,262 | \$ 5,053,492 | \$ 8,291,381 | \$ 5,450,000 | \$ 5,558,000 |
| 7th Cent Pourover | 3,114,937 | 3,309,885 | 3,071,023 | 2,700,000 | 2,700,000 |
| Local Option | <u>15,062,331</u> | <u>16,167,211</u> | <u>15,705,364</u> | <u>15,325,300</u> | <u>15,600,000</u> |
| | <u>\$ 23,025,530</u> | <u>\$ 24,530,588</u> | <u>\$ 27,067,768</u> | <u>\$ 23,475,300</u> | <u>\$ 23,858,000</u> |

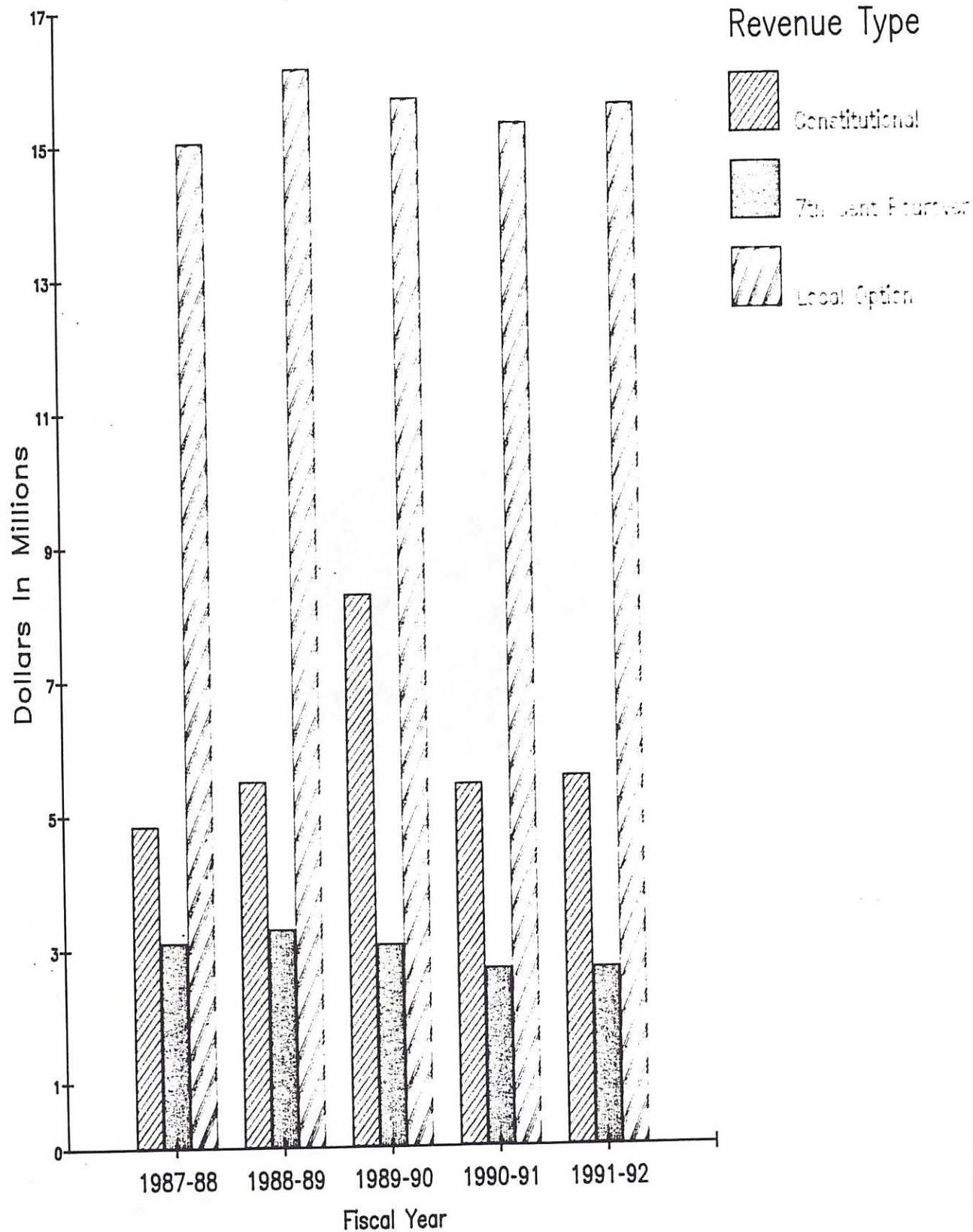
Constitutional Gas Taxes are levied under section 206.41 of the Florida Statutes. These revenues are used for road construction and maintenance. The Constitutional Gas Tax is collected for all counties by the Florida Department of Revenue (DOR). The DOR then distributes these funds monthly.

The 7th Cent Pourover Tax was established by Florida Statute 206.60. These funds are distributed on the ratio of total taxable gallons sold and delivered to each county, to the total taxable gallons sold in the state. The revenue, used for road and bridge maintenance, is budgeted in the County Transportation Trust Fund.

In addition to these other gas tax revenues, the State provides for a 6-cent local option gas tax. State Statutes call for the revenue to be used for transportation expenditures. In Palm Beach County all six pennies of the local option tax are used to finance the five year road program. The County receives approximately two-thirds of the local option gas tax revenues. The remaining one-third is shared locally between municipalities based on interlocal agreements.

PALM BEACH COUNTY

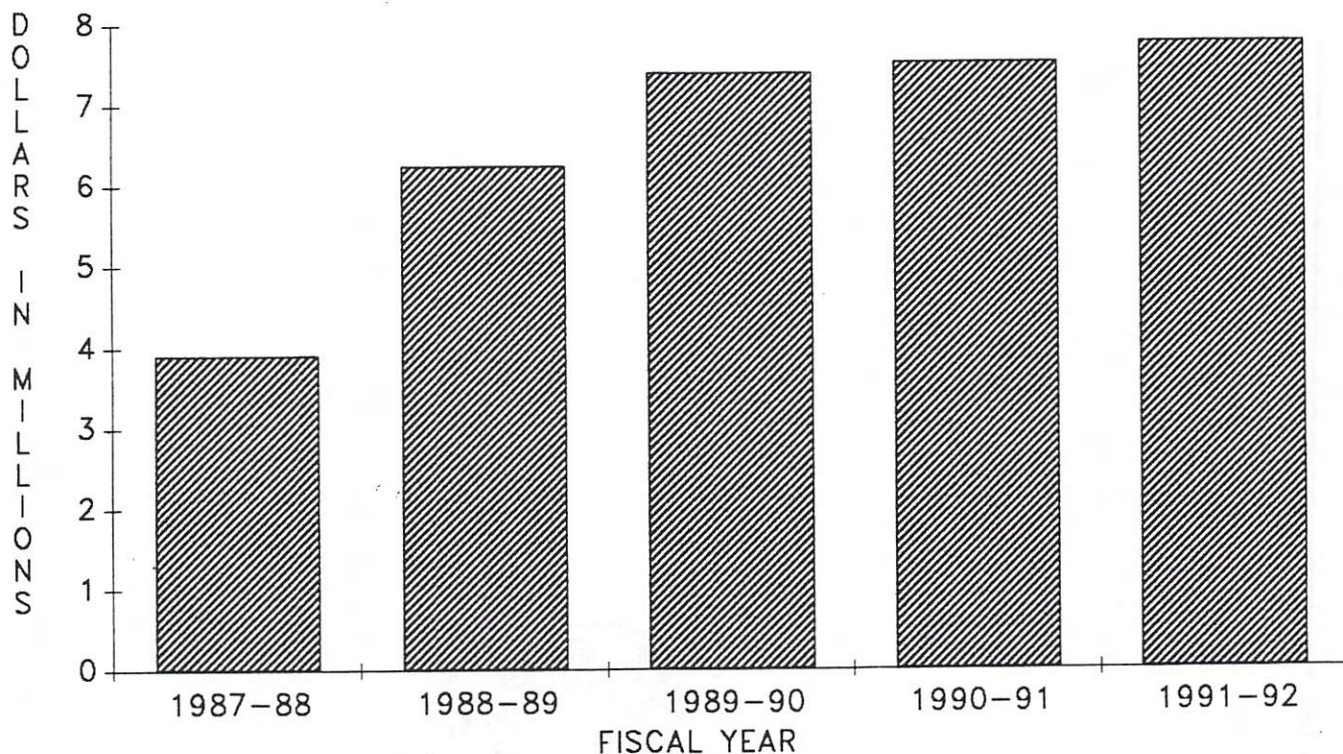
GAS TAX REVENUES





PALM BEACH COUNTY

TOURIST DEVELOPMENT TAXES



| <u>ACTUAL</u> <u>1987-88</u> | <u>ACTUAL</u> <u>1988-89</u> | <u>ACTUAL</u> <u>1989-90</u> | <u>ESTIMATED</u> <u>1990-91</u> | <u>BUDGET</u> <u>1991-92</u> |
|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|
| \$3,906,053 | \$6,243,480 | \$7,477,560 | \$7,524,250 | \$7,754,250 |

Tourist Development Taxes are derived from a 3% tax on hotel/motel accommodations. These revenues are collected by the State to be distributed to Palm Beach County.

The Tourist Development Plan calls for the first 2% to be split 70% for Category A expenditures which are those utilized to promote and advertise Palm Beach County tourism. The remaining 30% of the revenue is to be used for Category B expenses which provide for cultural and fine arts entertainment, festivals, programs and related activities.

Effective February 1, 1989, the Board of County Commissioners approved the adoption of a third cent of tourist tax. Fifty percent of the money raised by the third cent is going to beach restoration. Twenty-Five percent is going to Discover Palm Beach County for further promotion and advertising. Ten percent is going to the Sports Authority to provide for sports events which directly promote Palm Beach County tourism. The remaining fifteen percent is going to Palm Beach County Council of the Arts for cultural activities.

With the exception of the beach restoration and the Sports Authority the third cent allocations will sunset on January 31, 1992. Therefore a Reserve Fund has been established for future uses of this tax provided for in Florida Statute 125.0104.



PALM BEACH COUNTY

TRANSFERS

Transfers are interfund transactions which constitute revenues or expenditures in the affected individual funds but do not affect revenues or expenditures for the County as a whole. Transfers are made between funds to provide for grant match, operating subsidy, debt service or capital needs in the receiving fund. Transfers can be distinguished from interdepartmental or internal service charges because transfers do not have an element of compensation for services which the other items have. The activities financed by these transfers are shown as components of the functional expenditures.

PALM BEACH COUNTY

TRANSFER ANALYSIS

| RECIPIENT FUND | PROVIDING FUND | AMOUNT | PURPOSE |
|----------------------------------|-----------------------------------|---------------|---|
| Airports | Airports | \$ 37,561,464 | Debt service for oper. and cap. improvement |
| Beach Improvement | Tourist Development Trust | 1,278,725 | Capital beach improvements |
| Community Action Programs | General | 2,778,497 | Grant match for Community Action operating |
| County Transportation Trust | Franchise Fee | 832,000 | Subdivision street maintenance |
| County Transportation Trust | 33.6M Beach Bond Revenue | 8,000,000 | Road, bridge, and traffic operations |
| County Transportation Trust | Constitutional Gas Tax | 1,400,000 | Road, bridge, and traffic operations |
| Criminal Justice Facility D/S | 33.6M Beach Bond Revenue | 6,868,905 | Construction of Judicial Ctr./Deten. Facility |
| Criminal Justice Facility D/S | Criminal Justice Fac. D/S Reserve | 1,537,000 | Debt service for 233.6M Crim. Just. Facility |
| Criminal Justice Facility CTF | Criminal Justice Fac. D/S Reserve | 226,576 | Construction of Judicial Ctr./Deten. Facility |
| Fine & Forfeiture | Franchise Fee | 2,110,531 | Sheriff's Office unincorporated operations |
| Fine & Forfeiture | Public Service Tax | 26,043,750 | Sheriff's Office unincorporated operations |
| Fire/Rescue | Emergency Medical Service | 61,564 | Public safety training and equipment |
| Fire/Rescue (Capital) | Fire/Rescue | 735,000 | Fire/Rescue Capital Projects |
| First Municipal Loan | 33.6M Beach Bond Revenue | 1,505,803 | Debt service for 6.2M First Mun. Loan Prog. |
| General | Southwinds Golf Course | 150,000 | General Fund operations |
| General | 33.6M Beach Bond Revenue | 12,551,320 | General Fund operations |
| General | 2.5M Bond Sinking | 302,619 | Engineering complex debt service, gen. oper. |
| General | Public Improvement | 12,290 | General Fund operations |
| General | Beach Improvement Fund | 638,834 | General Fund operations |
| Housing & Community Development | Community Dev. Block Grant | 443,000 | Loan repayment |
| JTPA Adult Migrant | General | 12,571 | Grant match for Adult Migrant operations |
| Jud Garage Cost of Issuance Fund | Judicial Garage Acquisition | 575,740 | Cost of Issuance of Judicial Garage Bonds |
| Jud Garage Debt Service Reserve | Judicial Garage Acquisition | 1,864,260 | Debt Serv Reserve for Judicial Garage Bonds |

Continued

PALM BEACH COUNTY

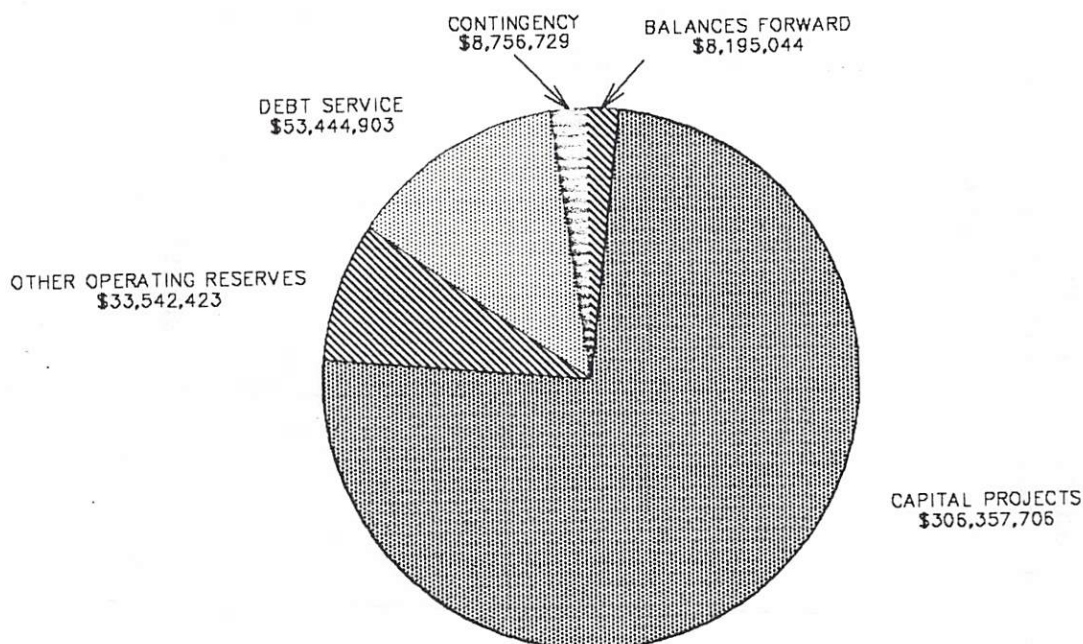
Transfer Analysis (Continued)

| RECIPIENT FUND | PROVIDING FUND | AMOUNT | PURPOSE |
|------------------------------------|--------------------------------------|-----------------------|---|
| Jud Garage Debt Service Sinking | Judicial Garage Acquisition | 2,400,000 | Debt Serv Reserve for Judicial Garage Bonds |
| Jud Garage Debt Service Sinking | Judicial Garage Debt Service Reserve | 111,855 | Debt Serv Reserve for Judicial Garage Bonds |
| Metropolitan Planning Organization | General | 205,950 | Transportation planning operations |
| MSTD - Other PZ&B | Franchise Fee | 8,447,209 | Planning, Zoning, and Building operations |
| Senior Aides | General | 97,889 | Grant match for Senior Aides operations |
| Senior Services | General | 1,283,718 | Grant match for Senior Services operations |
| Transportation Authority | General | 5,382,972 | Operating subsidy and grant match |
| Transportation Improvement | 50.875M Construction | 1,211,781 | Capital road improvements |
| Transportation Improvement | 33.6M Beach Bond Revenue | 1,000,000 | Capital road improvements |
| 2.5M Bond | 2.5M Improv. Bond Reserve | 10,750 | Debt service for 2.5M Improvement Bond |
| 10M Pooled Fin. Debt Service | General | 125,000 | Debt service for 10M Pooled Finance |
| 17.85M CSX Cost of Issuance | 17.85M CSX Acquisition | 540,836 | Cost of Issuance of 17.85M CSX Bonds |
| 17.85M CSX Debt Service Reserve | 17.85M CSX Acquisition | 1,684,914 | Debt Service for 17.85M CSX Bonds |
| 17.85M CSX Debt Service Sinking | 17.85M CSX Acquisition | 1,874,250 | Debt Service for 17.85M CSX Bonds |
| 24M Public Bldg Corp DS | General | 1,890,606 | Debt service for Public Bldg. Corp. D/S |
| 32.745M Public Impv Debt Service | General | 2,164,469 | Debt service for 32.745M Public Improvement |
| 32.745M Public Impv Debt Service | Parking Garage | 664,340 | Debt service for 32.745M Public Improvement |
| 33.6M Beach Bond Debt | 33.6M Beach Bond Revenue | 3,252,079 | Debt service for 33.6M Beach Bond |
| 50M ESL Cost of Issuance | 50M ESL Acquisition | 650,000 | Cost of Issuance of 50M ESL Bonds |
| 50.875M Pooled Fin. Debt Service | General | 1,914,200 | Debt service for 50.875M Pooled Finance |
| 50.875M Pooled Fin. Debt Service | Fire Rescue | 995,005 | Debt service for 50.875M Pooled Finance |
| 50.875M Pooled Fin. Debt Service | 50.875M Construction | 1,764,800 | Debt service for 50.875M Pooled Finance |
| 50.875M Pooled Fin. Debt Service | 50.875M Constr. Acq. Fire/Rescue | 52,000 | Debt service for 50.875M Pooled Finance |
| | | <u>\$ 145,215,072</u> | |



PALM BEACH COUNTY

BUDGETED RESERVES BY TYPE TOTAL \$410,296,805



Reserves for Balances Forward

"Reserves for Balances Forward" represent funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

Capital Projects

Capital Project reserves represent amounts set aside for capital improvement projects.

Designated

Designated Capital Projects reserves represent amounts for identified projects which are proposed for funding but which have not had specific project budgets established.

Undesignated

Undesignated Capital Projects reserves represent amounts which have been set aside for capital improvements for as yet unspecified projects.

Other Operating Reserves

Other Operating reserves provide funds for a variety of specific potential needs such as disaster clean up, future grant match or disallowed grant costs. The major components of these other reserves are insurance loss reserves.

Debt Service

Debt Service represents funds set aside for future debt service payments in accordance with bond requirements.

Contingency

Contingency reserves represent amounts set aside to meet unanticipated needs that will arise during the normal course of County business. Use of these reserves requires Board approval.

RESERVE ANALYSIS

| FUND | BALANCES FORWARD | CONTINGENCIES | DEBT SERVICE | FUTURE PROJECTS DESIGNATED | FUTURE PROJECTS UNDESIGNATED | OTHER | TOTAL |
|-----------------------------------|---------------------|---------------|--------------|----------------------------------|------------------------------------|-------------|--------------|
| GENERAL FUND | \$4,000,000 | \$4,772,277 | | | | \$9,719,000 | \$18,491,277 |
| LAW LIBRARY | 137,044 | 40,393 | | | | | 177,437 |
| FINE & FORFEITRE | 2,700,000 | 428,731 | | | | | 3,128,731 |
| CO TRANS TRUST | | 300,000 | | | | | 300,000 |
| COUNTY LIBRARY | 50,000 | 75,000 | | | | | 125,000 |
| MSTD- BUILDING | | 353,598 | | 3,775,154 | | | 4,128,752 |
| MSTD-OTHER P Z & B | | 41,599 | | 500,000 | | | 541,599 |
| TOURIST DEVELOPMENT | | | | | | 1,674,470 | 1,674,470 |
| VESSEL REG. FEE ORD #88-40 | | | | | | 790,982 | 790,982 |
| E-911 PROGRAM | | 65,217 | | | | | 65,217 |
| DRUG ABUSE TRUST FUND | | | | | | 16,623 | 16,623 |
| EMS AWARD - GRANT PROGRAM | | | | | | 72,444 | 72,444 |
| HOUSING & COMMUNITY DEV. | | | | | | 3,154,860 | 3,154,860 |
| GLADES FIRE MSTU | 8,000 | 5,000 | | | | | 13,000 |
| FIRE/RESCUE MSTU | 1,300,000 | 969,995 | | | | 34,000 | 2,303,995 |
| AVIATION BATTALION | | 35,000 | | | | | 35,000 |
| 7M C&J'67/INT & SINKING FUND | | | 45,316 | | | | 45,316 |
| 2.5M IMPR REV'67/DS RSRV | | | 175,160 | | | | 175,160 |
| 1M GLADS HTH REV'84/DSR FUND | | | 59,500 | | | | 59,500 |
| PUB BLDG C'86/DS RESV | | | 2,341,000 | | | | 2,341,000 |
| 32.745M PUBL IMP'86/DS RSV | | | 5,303,184 | | | | 5,303,184 |
| 33.6M BEACH REV'86/DS RSRV | | | 2,129,358 | | | 3,306,315 | 5,435,673 |
| CAPITAL OUTLAY | | | | | 1,878,669 | | 1,878,669 |
| 233.6M CRIMINAL JUSTICE FACILITY | | | | 22,595,105 | | | 22,595,105 |
| CRIMINAL JUSTICE FAC. D/S RESERVE | | | 21,030,890 | | | | 21,030,890 |
| UNINCORPORATED IMPROVEMENT | | | | 1,719,082 | | | 1,719,082 |
| Continued | | | | | | | |

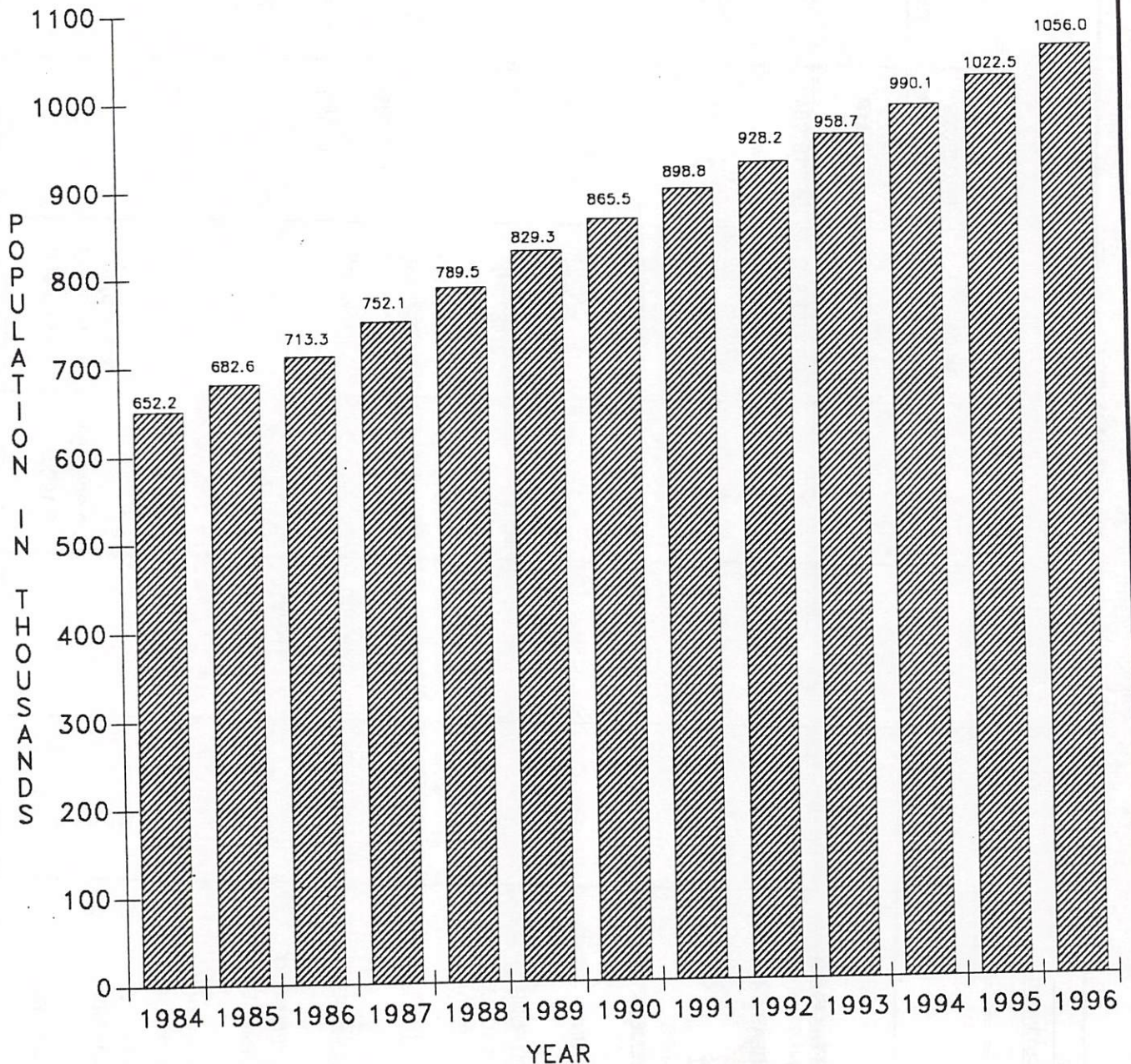
PALM BEACH COUNTY

RESERVE ANALYSIS (Continued)

| FUND | BALANCES FORWARD | CONTINGENCIES | DEBT SERVICE | FUTURE PROJECTS DESIGNATED | FUTURE PROJECTS UNDESIGNATED | OTHER | TOTAL |
|-----------------------------|---------------------|------------------|-------------------|----------------------------------|------------------------------------|-------------------|--------------------|
| MSTU DISTRICTS A-F | | | | 1,949,205 | 342,418 | | 2,291,623 |
| CONSTITUTIONAL GAS TAX FUND | | | | 5,377,825 | | | 5,377,825 |
| TRANSPORTATION IMPROV. FUND | | | | 89,488,318 | 4,118,954 | | 93,607,272 |
| ROAD IMPACT FEES AREAS A-R | | | | 39,797,789 | | | 39,797,789 |
| 30M PARK BOND | | | | 4,862,929 | | | 4,862,929 |
| BEACH IMPROVEMENT | | | | 1,642,143 | | | 1,642,143 |
| LAW ENFR/IMPACT FEES | | | | 1,163,710 | | | 1,163,710 |
| FIRE RESCUE IMPROVEMENT | | | | 230,000 | | | 230,000 |
| FIRE IMPACT FEES | | | | 963,252 | | | 963,252 |
| PARK IMPROVEMENT FUND | | | | 5,968 | 451,968 | | 457,936 |
| PARK IMPACT FEES | | | | 5,608,751 | | | 5,608,751 |
| PUBLIC BUILDING IMPR FUND | | | | 668,387 | | | 668,387 |
| PUBLIC BUILDING IMPACT FEES | | | | 2,137,101 | | | 2,137,101 |
| LIBRARY EXPANSION PROGRAM | | | | 365,729 | | | 365,729 |
| LIBRARY IMPACT FEES | | | | 765,820 | | | 765,820 |
| WATER UTILITIES | | 1,483,000 | 1,672,000 | 14,251,366 | | 7,814,000 | 25,220,366 |
| AIRPORTS | | 17,524 | 15,258,116 | 1,220,891 | 19,174,589 | 4,154,899 | 39,826,019 |
| SOUTHWINDS GOLF COURSE | | 45,000 | | 142,583 | | | 187,583 |
| MOTOR POOL | | | | | 200,000 | 1,788,387 | 1,988,387 |
| BLUE CROSS/BLUE SHIELD-PPO | | 10,000 | | | | 73,998 | 83,998 |
| CASUALTY SELF INSURANCE | | 11,000 | | | | 754,537 | 765,537 |
| RISK MANAGEMENT | | 45,000 | | | | 123,293 | 168,293 |
| HANDICAP PARKING ENFORCE. | | | | | | 63,315 | 63,315 |
| LIBRARY IMPROVEMENT FUND | | 58,395 | | | | | 58,395 |
| LIBRARY GRANTS FUND | | | | | | 1,300 | 1,300 |
| 50M ESL ACQUISTION FUND | | | | 50,000,000 | | | 50,000,000 |
| 17.85M CSX DS RSV | | | 2,309,664 | 15,300,000 | | | 17,609,664 |
| 19.75M JUDICIAL GARAGE DS | | | 3,120,715 | 15,660,000 | | | 18,780,715 |
| TOTAL | 8,195,044 | 8,756,729 | 53,444,903 | 280,191,108 | 26,166,598 | 33,542,423 | 410,296,805 |

FISCAL YEAR 1991-92 BUDGET

PALM BEACH COUNTY

POPULATION COMPARISON
1984 - 1996

As indicated by the above graph, the overall population for Palm Beach County has increased 23% over the past five years. Growth is not without problems. An expanding population has expanding needs for services such as law enforcement, fire and rescue, human services, transportation and recreation.

Additional people place additional demands on existing facilities creating expanded maintenance needs and ultimately the need for new facilities.

PALM BEACH COUNTY

**AD VALOREM TAXES
COUNTYWIDE AND DEPENDENT TAXING DISTRICTS**

| | <u>FY</u> <u>1987-88</u> | <u>FY</u> <u>1988-89</u> | <u>FY</u> <u>1989-90</u> | <u>FY</u> <u>1990-91</u> | <u>FY</u> <u>1991-92</u> | <u>FY 1991-92</u> <u>TAX *</u> |
|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|
| Countywide | 4.7862 | 5.0562 | 4.8904 | 4.8314 | 4.6440 | 241,531,039 |
| Dependent Taxing Districts | | | | | | |
| Library District | 0.9075 | 0.9137 | 0.3910 | 0.3790 | 0.3939 | 11,055,905 |
| Fire/Rescue MSTU #1 | 1.4412 | 1.4345 | 1.6971 | -- | -- | -- |
| Fire/Rescue MSTU #2 | 2.4461 | 2.6946 | 2.7557 | -- | -- | -- |
| Fire/Rescue MSTU #3 | 1.4515 | 1.3794 | 1.4467 | -- | -- | -- |
| Glades Fire MSTU | .5639 | 1.8178 | 2.9122 | 2.0390 | -- | -- |
| Glades Regional Fire MSTU | -- | -- | -- | -- | 0.6091 | 401,963 |
| Fire/Rescue Ctywide. MSTU | -- | -- | -- | 1.7160 | 2.1238 | 45,884,963 |
| Hypoluxo Village | 1.5000 | 1.5000 | -- | -- | -- | -- |

* Ad valorem taxes for FY 1991-92 are based upon the tentative 1991 Certification of Taxable Value, multiplied by the millage for FY 1991-92.

The above millage rates are those proposed to be levied by the Palm Beach County Board of County Commissioners for Countywide and Dependent Taxing Districts. All property owners with taxable properties located within Palm Beach County will pay the Countywide millage. The millages shown for the Dependent Taxing Districts will apply to properties located within those Districts.

A "mill" is one-tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable values.

A property owner with property assessed at \$129,700 and a homestead exemption of \$25,000 will pay the above Countywide millage, calculated by the following formula:

$$(\text{Assessed Value} - \text{Homestead Exemption}) \times \text{Millage} = \text{Ad Valorem Tax}$$

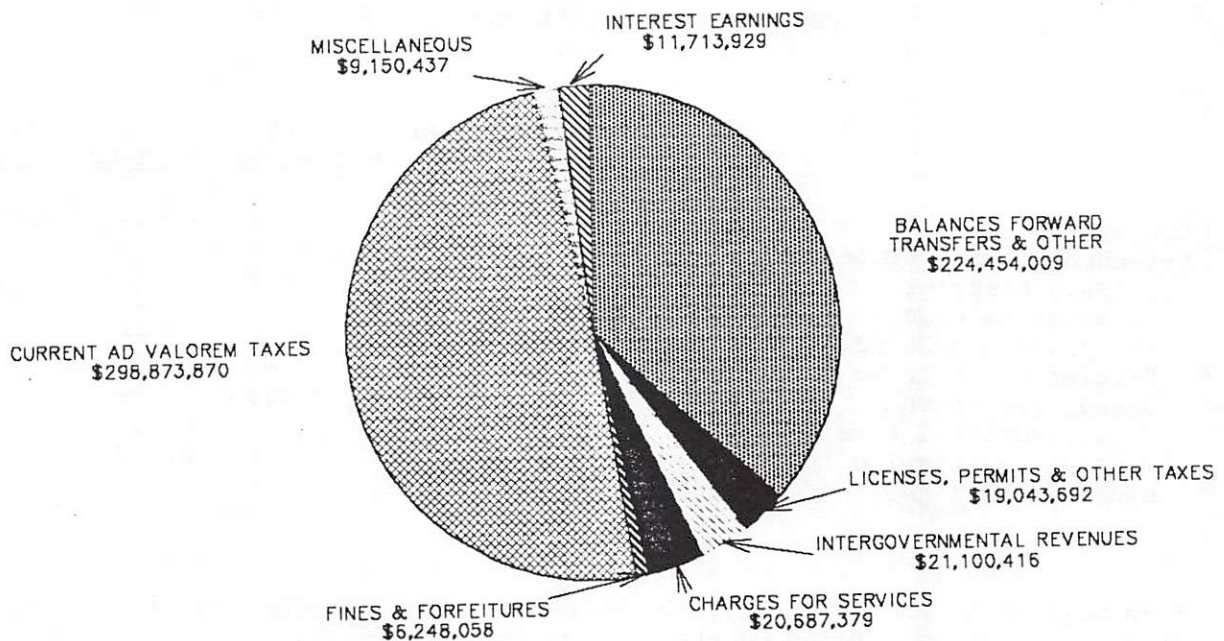
Countywide Example:

$$(\$129,700 - \$25,000) \times .0046440 = \$ 486.23$$

Note that the above example is calculated on the Countywide rate only and does not take into account the Dependent Taxing Districts.

There are numerous other taxing authorities within Palm Beach County that levy taxes in addition to the Palm Beach County - Board of County Commissioners. Examples of these other taxing authorities include the South Florida Water Management District, the School Board of Palm Beach County, various municipalities and independent taxing districts.

PALM BEACH COUNTY

TAXING FUND REVENUES BY CATEGORY
TOTAL \$611,271,790

Taxing fund revenues by category consist of the following funds: The General Fund, Fine & Forfeitures Fund, County Transportation Trust Fund, Transportation Improvement Fund, Parks Improvement Fund, Public Buildings Improvement Fund, 6M Beach Acquisition Bond Fund, 35M Beach & Park Bond Fund, 14.42M Beach & Park Refunding Bond, 29.7M Criminal Justice Complex Bond, 30M Park Development Bond, \$50M Environmentally Sensitive Land Debt Service Sinking Fund, County Library Fund, Glades Fire MSTU Fund, and Fire/Rescue Countywide Fund.

Ad Valorem taxes are property taxes computed as a percentage of the value of real and personal property expressed in mills.

Licenses and permits and other taxes are revenue derived from the issuance of local licenses and permits and delinquent ad valorem taxes.

Intergovernmental revenues include all money received from federal, state, and other local governments in the form of grants and shared revenues.

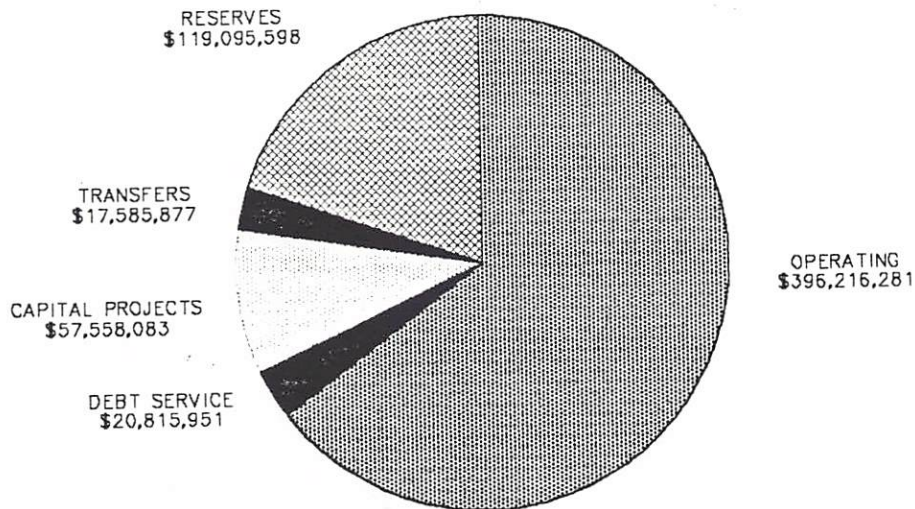
Charges for services reflect revenues stemming from charges for current services.

Fines and forfeitures include revenues received from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations, and for neglect of official duty.

Interest revenues include all interest earned on investments, contracts and notes.

Miscellaneous revenues include all other revenue not included in the aforementioned categories, i.e., rents and royalties, sales and compensation for loss of fixed assets, contributions and donations from private sources, etc.

Balance forward, transfers and other are amounts received by the government which are not additions to assets of the government as a whole. These items include inter-fund transfers and inter-fund reimbursements.

PALM BEACH COUNTY**TAXING FUND EXPENDITURES BY CATEGORY**
TOTAL \$611,271,790

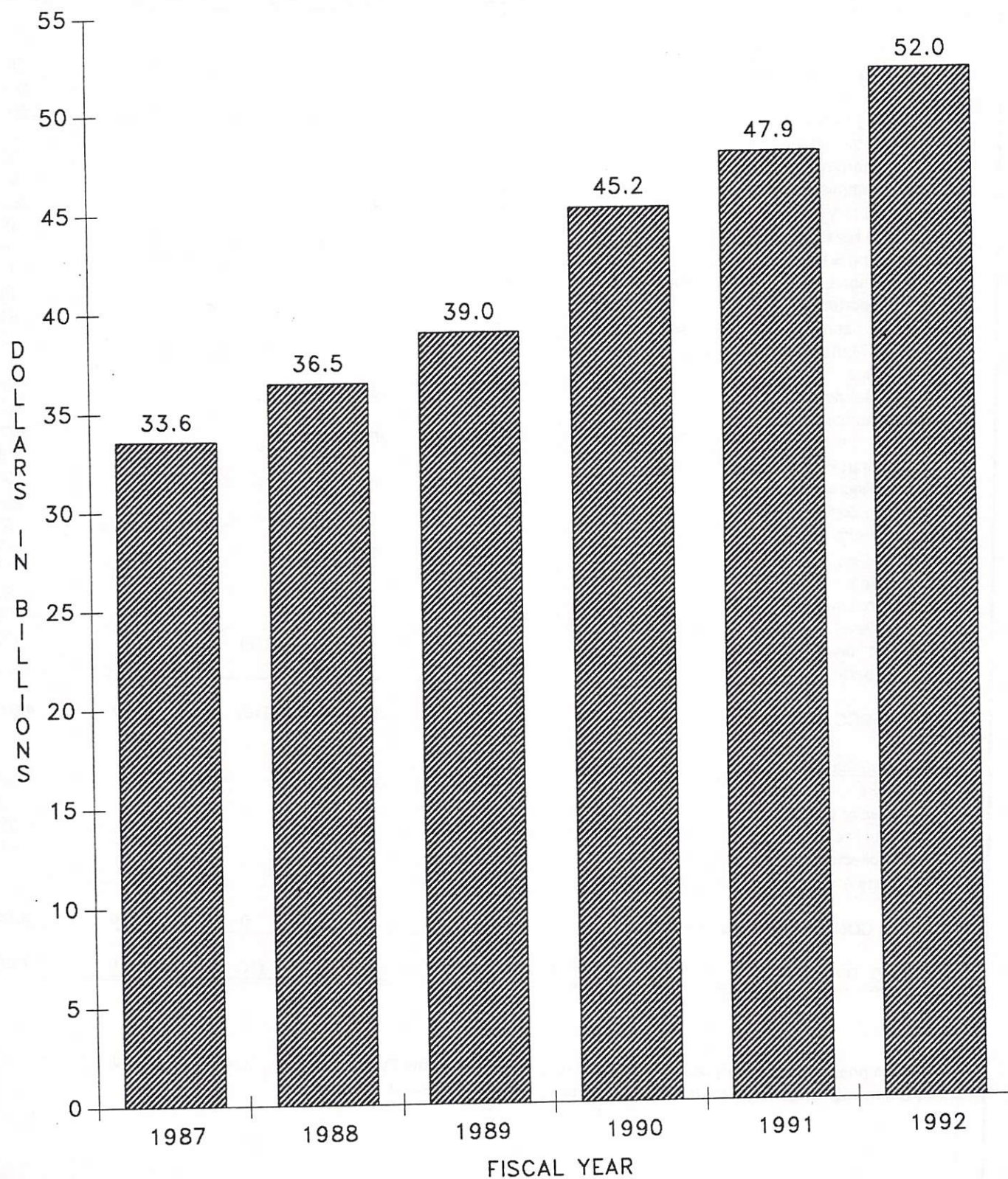
Most of the County's operations and services are funded from the taxing funds. Operating costs in the taxing funds comprise the largest portion of expenditures. In addition, a number of capital projects are funded from the taxing funds.

Debt service is for the \$6 Million Beach Acquisition Bonds, \$35 Million Beach & Park Bonds, \$14.42 Million Beach and Park Refunding Bonds, \$29.7 Million Criminal Justice Complexes Bonds, \$30 Million Park Development Bonds and \$50 Million Environmentally Sensitive Land General Obligation Bonds.

Reserves are for balances forward, contingencies, debt service and future capital projects.

Transfers represent the transfer of dollars between funds for debt service, operations and capital improvements.



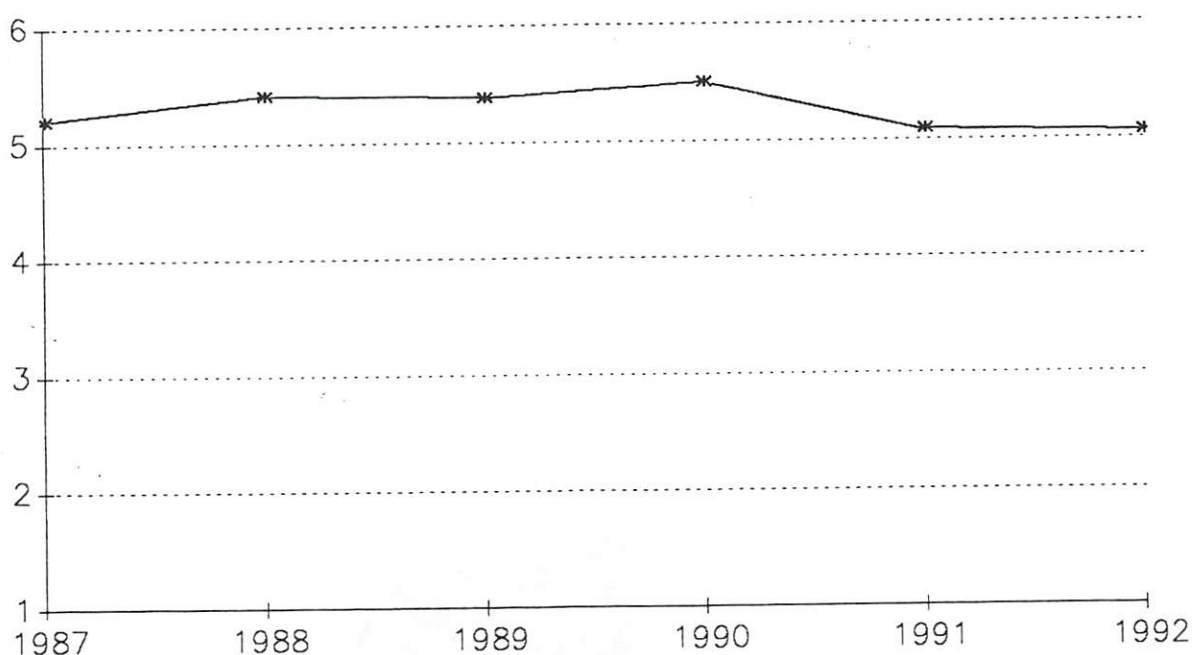
PALM BEACH COUNTY**TAXABLE VALUATION COMPARISON
FOR COUNTYWIDE PROPERTY (AD VALOREM) TAXES**

FY 1991-92 POSITION SUMMARY BY DEPARTMENT

| DEPARTMENT | ESTIMATED 1990-91 | ADDITIONS | DELETIONS | TRANSFERS* | BUDGET 1991-92 |
|---------------------------------------|----------------------|------------|-------------|------------|-------------------|
| <u>Board of County Commissioners</u> | | | | | |
| Agriculture | 32 | | | | 32 |
| Airports | 157 | 2 | | | 159 |
| Community Services | 686 | | | | 686 |
| County Administration | 21 | | | | 21 |
| County Attorney | 48 | | | | 48 |
| County Commission | 30 | | | | 30 |
| County Library | 235 | 23 | | | 258 |
| Employee Relations & Personnel | 45 | | | | 45 |
| Engineering & Public Works | 471 | | (1) | | 470 |
| Environmental Resources Management | 88 | | | | 88 |
| Equal Opportunity | 18 | | | | 18 |
| Facilities Planning, Design & Constr. | 53 | | | | 53 |
| Financial Management & Budget | 58 | | | | 58 |
| Fire/Rescue | 709 | 54 | | | 763 |
| General Services | 406 | 16 | | | 422 |
| Internal Auditor | 10 | | | | 10 |
| Judicial | 57 | 20 | | | 77 |
| Metropolitan Planning Organization | 8 | | | | 8 |
| Parks & Recreation | 385 | 18 | (3) | | 400 |
| Planning, Zoning & Building | 259 | | | | 259 |
| Public Affairs | 23 | | | 15 | 38 |
| Public Safety | 250 | 5 | | | 255 |
| Purchasing | 55 | | | (8) | 47 |
| Risk Management | 31 | | | | 31 |
| Tourist Development | 6 | | | | 6 |
| Water Utilities | 421 | | (12) | | 409 |
| Non-Departmental | 13 | | | (7) | 6 |
| TOTAL BCC | 4,575 | 138 | (16) | 0 | 4,697 |
| <u>Constitutional Officers:</u> | | | | | |
| Sheriff | 2,078 | 230 | | | 2,308 |
| Supervisor of Elections | 28 | 1 | | | 29 |
| Clerk of the Court | 387 | 1 | | | 388 |
| Tax Collector | 242 | | | | 242 |
| Property Appraiser | 222 | | | | 222 |
| TOTAL CONSTITUTIONAL OFFICERS | 2,957 | 232 | 0 | 0 | 3,189 |
| GRAND TOTAL | 7,532 | 370 | (16) | 0 | 7,886 |

*Seven positions previously budgeted as Non-Departmental (Cable TV) and eight positions previously budgeted in Purchasing-Graphics, were transferred to Public Affairs Department.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS
EMPLOYEES PER 1,000 POPULATION

FISCAL YEARS ENDING SEPTEMBER 30

| <u>Actual</u> <u>FY 1986-87</u> | <u>Actual</u> <u>FY 1987-88</u> | <u>Actual</u> <u>FY 1988-89</u> | <u>Actual</u> <u>FY 1989-90</u> | <u>Estimated</u> <u>FY 1990-91</u> | <u>Budget</u> <u>FY 1991-92</u> |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| 5.21 | 5.41 | 5.39 | 5.51 | 5.09 | 5.06 |

Palm Beach County Board of County Commissioners has a total of 4,697 full and part-time employees budgeted for the 1991-92 fiscal year. The number of employees per 1,000 population is being presented in order to counter the effects of growth. This chart shows the true increases in employees from the 1986-87 fiscal year through the upcoming 1991-92 fiscal year.

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. An increase in employees per 1,000 population could indicate that the County is becoming more labor intensive, productivity is declining or service levels are increasing.

Increases in employees per 1,000 population since 1987 have been due to increased service levels. As indicated by the above graph, the Board's employees per 1,000 population has gone down from the 1989-90 fiscal year. This indicates that the County is becoming less labor intensive and productivity is increasing.



SECTION D

DEBT SERVICE



PALM BEACH COUNTY

SUMMARY OF OUTSTANDING BOND ISSUES
AS OF OCTOBER 1, 1991

| <u>ISSUE</u> | <u>PURPOSE</u> | <u>AMOUNT ISSUED</u> | <u>ISSUE DATE</u> | <u>MATURITY DATE</u> | <u>AMOUNT OUTSTANDING</u> |
|---|---|--------------------------|-----------------------|--------------------------|-------------------------------|
| GENERAL OBLIGATION DEBT | | | | | |
| Courthouse & Jail Certificates of indebtedness | Courthouse wraparound, jail expansion & branch courthouses | \$7,000,000 | 10/1/67 | 10/1/92 | \$460,000 |
| Beach Acquisition Bonds | Acquisition and improvement of beach sites countywide | 6,000,000 | 3/1/70 | 3/1/99 | 2,750,000 |
| Beach & Park Acquisition and Improvement Bonds | Acquisition and improvement of various beach & park sites countywide | 35,000,000 | 8/1/78 | 8/1/08 | 26,965,000 |
| Beach & Park Refunding Bonds | Refund portion of previous issue | 14,420,000 | 10/15/88 | 8/1/08 | 13,490,000 |
| Criminal Justice Complex Bonds | Construction of criminal justice complex | 29,700,000 | 6/1/83 | 6/1/93 | 6,000,000 |
| Park Improvement Bond | Countywide regional park improvements | <u>30,000,000</u> | 7/1/87 | 7/1/02 | <u>24,710,000</u> |
| <u>TOTAL - General Obligation Bonds</u> | | <u>\$122,120,000</u> | | | <u>\$74,375,000</u> |
| NON SELF SUPPORTING REVENUE BONDS | | | | | |
| Improvement Bonds Series 1967 | Improvements to the County Home | \$2,500,000 | 10/1/67 | 10/1/97 | \$870,000 |
| Glades Health Facility Bonds | Construction and improvements to a Health Department clinic in the Glades | 1,000,000 | 11/28/84 | 9/1/04 | 780,000 |
| Public Building Corp. Refunding Bonds-Ser. 1986 | Refunding of bond for construction of government center | 24,570,000 | 8/1/86 | 6/1/11 | 22,010,000 |
| 1986 Public Improvement | Improvements to various governmental centers and parking garage | 32,745,000 | 5/1/86 | 10/1/06 | 29,055,000 |
| Beach Acq. Bonds Series 1986 | Beach acquisition | 33,600,000 | 10/1/86 | 11/1/07 | 30,750,000 |
| Pooled Financing (Sunshine Pool) | Land acquisition; construction & improvements to various general government | 50,875,000 | 5/1/87 | 5/1/16 | 45,565,000 |
| Pooled Financing (Sunshine Pool) | Fire/Rescue buildings | 10,000,000 | 5/31/88 | 7/1/04 | 9,115,000 |
| First Municipal Loan Program | Purchase of Four Points Centre | 6,151,600 | 1/31/89 | 9/1/92 | 1,721,600 |
| First Municipal Loan Program | Design of Judicial Ctr & Detention Fac. | 15,054,954 | 5/31/89 | 12/1/95 | 6,578,438 |
| First Municipal Loan Program | Sheriff's FFE new Admin Bldg. | 1,700,000 | 5/31/91 | 9/1/93 | 1,380,000 |
| Criminal Justice Facilities Bonds-Series 1990 | Construction of Judicial Center and Detention Facility | <u>233,620,000</u> | 6/15/90 | 6/1/15 | <u>233,620,000</u> |
| <u>TOTAL - Non Self Supporting Revenue Bonds</u> | | <u>\$411,816,554</u> | | | <u>\$381,445,038</u> |

**SUMMARY OF OUTSTANDING BOND ISSUES
AS OF OCTOBER 1, 1991**

| <u>ISSUE</u> | <u>PURPOSE</u> | <u>AMOUNT ISSUED</u> | <u>ISSUE DATE</u> | <u>MATURITY DATE</u> | <u>AMOUNT OUTSTANDING</u> |
|--|--|--------------------------|-----------------------|--------------------------|-------------------------------|
| <u>SELF SUPPORTING REVENUE BONDS</u> | | | | | |
| Water & Sewer System Series 1984 | Refund previous bond issues | \$56,745,000 | 8/1/84 | 10/1/11 | \$5,620,000 |
| Water & Sewer System Series 1985 | Provide funding for buyout of South Palm Beach Utilities | 18,645,000 | 6/13/85 | 10/1/11 | 17,245,000 |
| Water & Sewer System Series 1986 | Refund portion of Series 1984 | 59,530,000 | 11/1/86 | 10/1/11 | 57,130,000 |
| Water & Sewer System Series 1989 | Provide funding to assist in financing five year capital improvement program | 38,000,000 | 7/1/89 | 7/1/09 | 35,980,000 |
| Airport System Series 1984 A & B | Improvements to Palm Beach International Airport | 93,585,000 | 11/1/84 | 10/1/14 | 87,235,000 |
| Airport System Series 1989 Subordinated Indebtedness | Provide funding to pay expenses of Series 1991 Refunding Bonds | 3,850,000 | 10/1/89 | 10/1/10 | 3,850,000 |
| Airport System Series 1991 | Refund Portion of Series 1984 | <u>94,815,000</u> | 10/1/91 | 10/1/10 | <u>94,815,000</u> |
| <u>TOTAL - Self Supporting Revenue Bonds</u> | | <u>\$365,170,000</u> | | | <u>\$301,875,000</u> |
| <u>TOTAL - ALL BONDS</u> | | <u>\$899,106,554</u> | | | <u>\$757,695,038</u> |

PALM BEACH COUNTY

DEBT SERVICE SUMMARY BY FUNCTION

| <u>Fund</u> | <u>Amount</u> | <u>General Government</u> | <u>Physical Environment</u> | <u>Transportation</u> | <u>Principal</u> |
|------------------------------------|----------------------|-------------------------------|---------------------------------|-----------------------|----------------------|
| General | \$ 2,610,146 | \$ 862,158 | | | \$ 1,747,988 |
| \$7M Courthouse | 474,300 | 14,300 | | | 460,000 |
| \$6M Beach Bond | 435,453 | 160,453 | | | 275,000 |
| \$35M Beach & Park | 2,558,938 | 1,608,938 | | | 950,000 |
| \$14.42M Beach & Park Refunding | 1,442,064 | 942,064 | | | 500,000 |
| \$29.7M Criminal Justice | 3,476,500 | 476,500 | | | 3,000,000 |
| \$233.6M Criminal Justice Facility | 16,169,735 | 16,169,735 | | | 0 |
| Glades Health Facility | 84,000 | 39,000 | | | 45,000 |
| PBC Public Building Corp | 2,197,986 | 1,677,986 | | | 520,000 |
| \$32.745M Public Improvements | 3,133,640 | 2,078,640 | | | 1,055,000 |
| \$2.5M I&S Bond Fund | 172,780 | 47,780 | | | 125,000 |
| \$33.6M Beach Bond Debt | 3,133,403 | 2,083,403 | | | 1,050,000 |
| \$60.875M Sunshine Pool (1) | 6,989,411 | 3,124,411 | | | 3,865,000 |
| \$30M Park Improvement | 3,235,830 | 1,675,830 | | | 1,560,000 |
| First Municipal Loan Program (2) | 5,296,434 | 614,286 | | | 4,682,148 |
| \$50M Environmental Lands I | 4,750,000 | 3,500,000 | | | 1,250,000 |
| 17.85M Airport Centre Building | 1,249,500 | 1,249,500 | | | 0 |
| 19.75M Judicial Parking Garage | 1,382,500 | 1,382,500 | | | 0 |
| Water Utilities Bonds (3) | 13,418,000 | | \$ 10,513,000 | | 2,905,000 |
| Airport Bonds | 19,313,381 | | | \$ 14,945,547 | 4,367,834 |
| TOTAL | \$ 91,524,001 | \$ 37,707,484 | \$ 10,513,000 | \$ 14,945,547 | \$ 28,357,970 |

NOTE: The expenditures included in the General Government column represent only interest payments and fiscal charges on general non-enterprise debt.

The expenditures included in the Physical Environment and the Transportation columns represent only interest payments and fiscal payments and fiscal charges on enterprise fund debt.

The expenditures included in the Principal column represent payments of principal only for any County bonds.

- (1) Two borrowings.
- (2) Three borrowings.
- (3) Five bond issues.



SECTION E

APPENDICES



PALM BEACH COUNTY

DESCRIPTION OF REVENUES BY TYPECURRENT AD VALOREM
TAXES

Property taxes computed as a percentage of the value of the real property or personal property.

LICENSES, PERMITS,
AND OTHER TAXES

Revenue derived from the issuance of local licenses, permits and other taxes. Licenses include both professional and occupational licenses; permits consist of building and various other permits; other taxes consist of user-type taxes, franchise fees and delinquent ad valorem taxes.

INTER-GOVERNMENTAL
REVENUES

This group of accounts includes all revenues received from federal, state and other local governmental sources in the form of grants, shared revenues and payments in lieu of taxes.

CHARGES FOR
SERVICES

This series of accounts includes all revenues stemming from charges for current services excluding revenues of internal service funds.

FINES & FORFEITURES

This group of accounts includes revenues received from fines and penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees.

MISCELLANEOUS
REVENUE

Revenue from sources not otherwise provided for in the preceding categories. This includes interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials and contributions from private sources.

BALANCES FORWARD,
TRANSFERS AND
OTHER

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers, inter-fund reimbursements except the receipts of an internal service fund. Also includes fund balances carried over from the previous year.

INTRA-GOVERNMENTAL
REVENUES

Those revenues derived from goods and services furnished by central service agencies of the County to other departments and funds.

DESCRIPTION OF EXPENDITURES BY PROGRAMGENERAL GOVERNMENT

A major class of services provided by the legislative, judicial and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, administration (including central service staff departments), auditing, property appraiser, tax collector, finance, legal, planning, judicial, supervisor of elections, and various other general government services.

PUBLIC SAFETY

A major category of services provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, medical examiner, consumer affairs and all other costs primarily related to public safety.

PHYSICAL ENVIRONMENT
AND UTILITIES

The cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

TRANSPORTATION

Costs of services provided by the County for the safe and adequate flow of vehicles, travelers and pedestrians. This category includes the County Transportation Trust, the Transportation Authority, the Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

ECONOMIC ENVIRONMENT

The cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to economic environment.

PALM BEACH COUNTY

HEALTH AND HUMAN
SERVICES

The cost of providing services for the care, treatment and control of human illness, injury or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, homes for the infirm, mental health, welfare, retardation, and other human services.

CULTURE AND
RECREATION

The cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events and special recreational facilities.

INTERNAL SERVICES

Those expenses incurred exclusively by internal service funds in providing goods and services to user departments or agencies. This category includes motor pool, employee health insurance, casualty self-insurance and workers' compensation.

TRANSFERS, RESERVES
AND OTHER

This is a basic account category to provide for disbursements which are not classified as expenditures. Included in this group are inter-fund transfers, reserves, redemption of long and short-term debts and transfers between the Board of County Commissioners and Constitutional Officers.

DESCRIPTION OF EXPENDITURES BY OBJECTPERSONAL SERVICES

Expense for salaries, wages and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance and any other similar direct employee benefits.

OPERATING EXPENSES

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

CAPITAL OUTLAY

Outlays for the acquisition of or addition to fixed assets. This would include land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

DEBT SERVICE

Outlays for debt service purposes including principal, interest and other debt service costs.

GRANTS AND AIDS

Includes all grants, subsidies and contributions to other governmental agencies and private organizations excluding transfers to agencies within the same governmental entity.

NON-OPERATING

Includes all transfers between funds which do not represent operating expenditures including transfers between the Board of County Commissioners, the Constitutional Officers and other taxing authorities. This category also includes all reserves.

PALM BEACH COUNTY

BUDGET PREPARATION AND ADOPTION TIMETABLE

The budget process and the levy of ad valorem taxes are governed by the Florida Statutes Chapters 129 and 200. These Chapters address the budget timetable from the point of the initial presentation of a proposed budget and the taxable value to the governing body. The timetable, public advertising requirements and two public hearings to adopt the budget and levy ad valorem taxes are statutory requirements. The following is an outline of the budget process employed by Palm Beach County for the preparation of the 1991-92 budget.

| | <u>Deadline</u> |
|--|----------------------------|
| Department Head Budget Workshop | 12/19/90 |
| BCC Budget Retreat | 1/30-1/31/91 |
| Narrative Instructions mailed (Functions, Goals, Accomplishments) | 2/15/91 |
| Capital Projects & CIE Update instructions mailed | 2/15/91 |
| Call for 1991-92 Budget and Budget Manual given to departments | 2/22/91 |
| <u>FY 1991-92 Capital Project Requests due in OFMB and FPDC</u> | <u>3/1/91</u> |
| <u>Narratives due</u> | <u>3/4/91</u> |
| Budget Training Sessions | 3/4-3/8/91 |
| <u>Performance Measures due</u> | <u>3/29/91</u> |
| <u>FY 1991-92 Budget Submittals due in Budget Office</u> | <u>3/29-4/12/91</u> |
| Enterprise and Non-Advalorem supported Special Revenue Funds | <u>5/8/91</u> |
| All other Departments | |
| <u>Department 5-Year Capital Improvement Programs and CIE Update due in OFMB and FPDC</u> | <u>4/1/91</u> |
| BCC Budget Retreat | 4/3/91 |
| <u>Risk Management and Motor Pool budgets due in Budget Office</u> | <u>4/18/91</u> |
| Budget Office Reviews Departmental Budgets | 5/8-5/31/91 |
| BCC Budget Retreat | 5/8/91 |
| FPDC submits schedule of total CIP projects and estimated costs to OFMB | 5/15/91 |
| BCC Budget Retreat | 5/15/91 |
| Draft Tentative 1991-92 Budget complete | 6/21/91 |

PALM BEACH COUNTY

| | |
|--|---------------|
| Budget Office submits Draft of Tentative 1991-92 Budget to County Administrator | 6/24/91 |
| Tentative 1991-92 Budget to printer | 6/25/91 |
| Property Appraiser submits "Certificate of Value" to Board | 7/1/91 |
| <u>County Administrator submits Tentative 1991-92 Budget to Board of County Commissioners</u> | <u>7/5/91</u> |
| Board Workshops | 7/10-7/18/91 |
| Board advises Property Appraiser of rolled-back rate, proposed millage rate, and date, time & place of public hearings | 8/2/91 |
| Budget Office summarizes Board's directions during workshops into an "Adopted Tentative" 1991-92 Budget for public hearings | 8/23/91 |
| Property Appraiser mails (proposed) tax notices to each taxpayer which includes notice of First Public Hearing | 8/23/91 |
| Public Hearing on "Adopted Tentative" 1991-92 Budget Prior to the conclusion of the hearing, the Board shall amend the Tentative Budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate and publicly announce the percent, if any, by which the recomputed proposed aggregate millage rate exceeds the rolled-back rate. That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the Board. | 9/5/91 |
| Advertisement of "Final" Public Hearing | 9/19/91 |
| Public Hearing on "Final" 1991-92 Budget During the hearing, the Board shall amend the adopted Tentative Budget as it sees fit, adopt a Final Budget and adopt a resolution stating the millage rate to be levied. The resolution shall state the percent, if any, by which the aggregate millage rate to be levied exceeds the rolled-back rate, which shall be characterized as the percent increase in property taxes adopted by the Board. | 9/23/91 |
| 1991-92 Budget becomes effective | 10/1/91 |
| Budget Office prints official Budget documents and provides them to the Board, departments and the public | 11/24/91 |

